SERVICES FOR EMPOWERMENT AND ADVOCACY

England & Wales · Charity number 1194750

Details

Other names	SERVICES FOR EMPOWERMENT AND ADVOCACY CIC, SEA
Status	Registered
Legal form	CIO
Registered	2021-06-09
Register	View on the Charity Commission register

Contact

Address	Suite 201 Merchants Court 21-23 Castle Gate Nottingham NG1 7AQ
Phone	0800 0197 828
Email	info@seaparticipation.org.uk
Website	www.seaparticipation.org.uk

Activities

Objects: THE OBJECTS OF THE CIO ARE:THE OBJECTS OF SERVICES FOR EMPOWERMENT AND ADVOCACY ARE TO PROVIDE RELIEF TO PEOPLE WHO ARE DISADVANTAGED AND IN NEED OF HOUSING, CARE OR SUPPORT THROUGH:(1) THE PROVISION OF ADVOCACY SERVICES WHICH HELP DISADVANTAGED PEOPLE TO EXPRESS THEIR VIEWS, PROVIDE FEEDBACK AND MAKE COMPLAINTS, AND UPHOLD THEIR RIGHTS,(2) THE PROVISION OF SERVICES THAT HELP DISADVANTAGED PEOPLE TO DEVELOP THEIR CAPACITY AND LIFE SKILLS AND ENABLE THEM TO PARTICIPATE MORE FULLY IN SOCIETY,(3) THE PROVISION OF ASSISTANCE AND SUPPORT TO ORGANISATIONS WHO DELIVER SERVICES TO DISADVANTAGED PEOPLE TO HELP THEM TO BETTER UNDERSTAND THEIR SERVICE USER'S NEEDS AND ASPIRATIONS.

Activities: Independent advocacy and participation service working across Nottinghamshire, Derbyshire, South Yorkshire and Lincolnshire - enabling homeless people within housing, health and social care settings to have a voice, participate within the services they receive and empower them to reach their full potential.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Accommodation/housing, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** People With Disabilities, Other Defined Groups, The General Public/mankind

Geography

- Derbyshire
- Lincolnshire
- North East Lincolnshire
- North Lincolnshire
- Nottingham City
- Nottinghamshire
- Sheffield City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£132,436	£184,648	-	-
2024-03-31	£206,900	£198,426	-	-
2023-03-31	£191,712	£217,553	-	-
2022-03-31	£232,424	£209,045	-	-

Trustees

Name	Role	Appointed
David Simms	Chair	2022-05-01
JULIE ANN FORD		2012-08-12
Jerry Hall		2024-09-13
Mark Weightman		2021-10-20

Accounts

158Charity registration number: 1194750

Services for Empowerment and Advocacy

Annual Report and Financial Statements

for the Year Ended 31 March 2025

Community Accounting Plus
Units 1 & 2 North West
41 Talbot Street

Nottingham
NG1 5GL

Contents (continued)

Services for Empowerment and Advocacy

Reference and Administrative Details

Trustees Mark Weightman

Julie Ann Ford

David Simms

Jerry Hall

Senior Management Team Clair Marshall, Service Manager

Charity Registration Number 1194750

Principal Office Suite 201

Merchants Court

21-23 Castle Gate

Nottingham

NG1 7AQ

Independent Examiner Eva Stevens, employee of

Community Accounting Plus

Units 1 & 2 North West

41 Talbot Street

Nottingham

NG1 5GL

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2025.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Mark Weightman
	Julie Ann Ford
	Rachel Hudd (resigned 30 April 2024)
	David Simms
	Dr Milton Nyamtowo (resigned 18 September 2024)
	Jerry Hall (appointed 24 July 2024)

Services for Empowerment and Advocacy

Objectives and activities

Objects and aims

Our primary focus is on enabling people in Housing, Health, and Social Care settings to have a voice and actively participate in the services they receive. By allowing individuals to express their opinions and be heard, we believe it can drive positive change at the grassroots level.

Provide relief to people who are disadvantaged and in need of housing, care or support through.
(1) The provision of advocacy services which help disadvantaged people to express their views, provide feedback and make complaints, and uphold their rights.
(2 The provision of services that help disadvantaged people to develop their capacity and life skills and enable them to participate more fully in society.
(3) The provision of assistance and support to organisations who deliver services to disadvantaged people to help them to better understand their service user's needs and aspirations.

Objectives, strategies and activities

1.Delivery of Advocacy Services
SEA provide independent advocacy for individuals using Housing, Health, and Social Care services, supporting them to express views, raise concerns, and uphold their rights.
Compile and submit quarterly advocacy reports, including case studies, to influence service improvement.

2.Facilitating Service User Participation
Advocates attend service user focus groups and involvement meetings to support dialogue with service providers.
SEA colleagues maintain a consistent and growing presence across Framework services in Nottinghamshire, Derbyshire, Lincolnshire, and Lincolnshire to ensure accessibility and engagement.

3.Lived Experience Engagement and Peer Mentorship
SEA employ peer mentors to work directly with individuals experiencing rough sleeping, identifying barriers and shaping more responsive services. Peer mentors deliver outreach work across all Nottinghamshire communities to engage with rough sleepers. They work alongside other service provider in the community such as Street Outreach and Change Grow Live Charity.

4.Education and Professional Development
SEA partner with Nottingham Trent University and the University of Nottingham to:
Integrate lived experience into the recruitment and training of Social Work students.
Our volunteers deliver tailored sessions to Health and Social Care students by taking part in the interview panels and practical exercises increasing awareness of the realities faced by service users.

5.Support for Service Providers
SEA offer consultation and feedback services to organisations delivering care and support, helping them better understand the needs and aspirations of the people they serve

Public benefit

SEA support individuals who may otherwise struggle to be heard such as those experiencing homelessness, poor mental health, or social isolation to express their needs and preferences. This helps to reduce inequality and ensure that services are more responsive, inclusive, and equitable.
By facilitating feedback, complaints, and direct engagement with decision-makers, we help ensure that public services, particularly those funded through local or national government are better informed, more effective, and accountable to the people they serve.

Through our volunteer roles, and peer mentoring, we help individuals gain confidence, purpose, and transferable skills. This contributes to improved well-being, greater independence, and reduced reliance on crisis services.

By enabling people with lived experience to participate in service design, student education, and peer support, we foster empathy, social cohesion, and more compassionate systems. Our collaborative work with universities also helps shape future professionals to be more person-centred and responsive to real-world needs.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

During the year we expanded our service model to include spot purchase advocacy, enabling external organisations and local authorities to commission individual advocacy support on a case-by-case basis.

This flexible model allows us to respond quickly to the needs of people who may not be covered by ongoing contracts but still require independent advocacy such as individuals facing urgent housing issues, navigating complex health and social care systems, or experiencing barriers to having their voice heard.

Financial review

The financial year April 2024 to March 2025 was marked by increasing financial pressures, reflecting both the wider economic climate and the ongoing challenges of securing sustainable income in the social care and advocacy sectors.

Despite prudent financial management and targeted efforts to diversify our funding streams, SEA were unable to secure the long-term grants or contracts needed to maintain service delivery at its existing scale. As a result, the trustees took the difficult decision to look for an external partner to merge with whose vision and values aligns with SEA, failing this the trustees will plan an orderly closure.

Policy on reserves

It is the intention of the trustees to build up reserves to ensure that it can:

Fund the development of costs of new activities that will add value to the work of SEA. Maintain SEA's activities for a period of time if funding is reduced or comes to an end.

Close down in a planned way, meeting all its obligations to staff and creditors.

The calculation of the required level of reserves is an integral part of the organisation's planning, budget and forecast cycle. It takes into account:

Risks associated with each stream of income and expenditure being different from that budgeted
- Planned activity level
- SEA's commitments

It is the aim of the trustees that the organisation moves to a position that it holds a general reserve equivalent to six months running costs to ensure that the organisation could continue to operate during a period of an unexpected reduction or cut to its funding.

At year-end, unrestricted reserves stood at £65,558, which the trustees have designated for use in ensuring an orderly wind-down of operations, including staff redundancy payments, final reporting, and transition support for service users.

Going concern

Given the shortfall in projected income, the trustees have concluded on the 31 August 2025 that the charity will not be a going concern. However, a potential merger with another organisation is currently under consideration.

Should this be successful, it may provide a pathway to continue some elements of SEA's mission and services within a new structure.

Structure, governance and management

Nature of governing document

The CIO Foundation is operated under the rules of its constitution adopted 9 June 2021.

Major risks and management of those risks

Financial Risk

The trustees have reviewed the key financial risks facing SEA. The following areas have been identified as current and critical:

Without new or continued funding, there is a risk that the charity may be unable to meet its financial obligations such as staff salaries, redundancy payments, and outstanding liabilities before winding down.

Trustees are mitigating this by carefully managing reserves and creating a closure plan.

The charity is highly dependent on short-term or project-based funding (e.g. contracts with Framework, local authority & university partnerships). The absence of multi-year, unrestricted income has led to a funding cliff edge, increasing vulnerability to any disruption or non-renewal.

There is a risk that closure-related costs such as staff redundancies, legal advice, and final operational costs may exceed available unrestricted reserves. If not managed properly, this could expose trustees to reputational or legal risk.

While the proposed merger presents an opportunity, it also brings financial uncertainty:

Due diligence may uncover liabilities, there may be hidden transition costs (e.g. IT integration, staff handovers). Failure of the merger to proceed could leave the charity in a weakened position, having already diverted resources into planning

Mitigating Actions

• Regular cash flow monitoring and financial forecasting
• Ring-fencing of reserves to meet closure obligations
• Legal and financial due diligence for the proposed merger
• Stakeholder communication plan to manage reputational risk
• Exploration of emergency funding sources where possible

As we reflect on our journey at SEA, we want to extend our heartfelt thanks for your generous support, encouragement, and belief in our mission.

Thanks to your contributions, we have been able to:

• Give a voice to hundreds of individuals across Housing, Health, and Social Care settings.
• Facilitate genuine participation in service improvement.
• Empower people with lived experience to shape both frontline practice and the next generation of professionals.
• Build bridges between service users and decision-makers that have led to real, lasting impact.

While we have faced significant funding challenges this year and have made the difficult decision to plan for closure we are proud of the legacy we leave behind. At the same time, we are actively exploring a potential merger with a like-minded organisation, which could allow this important work to continue in a new and strengthened form.

Whatever the outcome, we remain incredibly grateful for your support. It has been the foundation of our ability to make change from the ground up. Your backing has helped people not just be heard, but be valued, involved, and empowered.

with a like-minded organisation, which could allow this important work to continue in a new and strengthened form.

Whatever the outcome, we remain incredibly grateful for your support. It has been the foundation of our ability to make change from the ground up. Your backing has helped people not just be heard, but be valued, involved, and empowered.

Statement of Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities 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 of the charity 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 in the Charities 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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 trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on .... and signed on its behalf by:

J Ford
....
Julie Ann Ford
Trustee

Independent Examiner's Report to the trustees of Services for Empowerment and Advocacy

Independent examiner's report to the trustees of Services for Empowerment and Advocacy

I report to the trustees on my examination of the accounts of Services for Empowerment and Advocacy (the Charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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.

E Stevens

....
....

Type text here Eva Stevens, BSc, CPFA, employee of Community Accounting Plus member of the Chartered Institute of Public Finance and Accountancy (CIPFA)

Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Date:............................19/12/25

Services for Empowerment and Advocacy

Statement of Financial Activities for the Year Ended 31 March 2025

	Note	Unrestricted £	Restricted £	Total 2025 £	Total 2024 £
Income and Endowments from:					
Donations and legacies	2	102,288	-	102,288	176,001
Charitable activities	3	15,643	13,000	28,643	29,466
Investment income	4	1,505	-	1,505	1,433
Total Income		119,43	13,00	132,43	206,90
Expenditure on:		6	0	6	0

Charitable activities	6	(180,092)	(4,556)	(184,648)	(198,426)
Total Expenditure		~~(180,092)~~	~~(4,556)~~	~~(184,648)~~	~~(198,426)~~
Net movement in funds		(60,656)	8,444	(52,212)	8,474
Reconciliation of funds					
Total funds brought forward		126,214	-	126,214	117,740
Total funds carried forward	11	~~65,558~~	~~8,444~~	~~74,002~~	~~126,214~~

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for the period is shown in note 11.

Statement of Financial Activities for the Year Ended 31 March 2025 (continued)

These are the figures for the previous accounting period and are included for comparative purposes

	Note	Unrestricted £	Restricted £	Total 2024 £
Income and Endowments from:				
Donations and legacies	2	176,001	-	176,001
Charitable activities	3	19,682	9,784	29,466
Investment income	4	1,433	-	1,433
Total Income		~~197,116~~	~~9,784~~	~~206,900~~
Expenditure on:				

Charitable activities	6	(188,642)	(9,784)	(198,426)
Total Expenditure		(188,642)	(9,784)	(198,426)
Net movement in funds		8,474	-	8,474
Reconciliation of funds				
Total funds brought forward		117,740	-	117,740
Total funds carried forward	11	126,214	-	126,214

The notes on pages 11 to 17 form an integral part of these financial statements.

Services for Empowerment and Advocacy

(Registration number: 1194750) Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
Current assets			
Debtors	9	3,442	2,049
Cash at bank and in hand		75,793	128,057
		79,235	130,106
Creditors: Amounts falling due within one year	10	(5,233)	(3,892)
Net assets		74,002	126,214
Funds of the charity:			
Restricted income funds			
Restricted funds	11	8,444	-
Unrestricted income funds Total funds	11	74,002	126,214
Unrestricted funds		65,558	126,214

The financial statements on pages 8 to 17 were approved by the trustees, and authorised for issue on .... and signed on their behalf by:

J Ford
....

Julie Ann Ford
Trustee

Services for Empowerment and Advocacy

Notes to the Financial Statements for the Year Ended 31 March 2025

1 Accounting policies

Statement of compliance
The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation
Services for Empowerment and Advocacy 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 notes.

Exemption from preparing a cash flow statement
Under the exemption available to smaller charities the Board of Trustees has chosen not to include a Statement of Cash Flows within the financial statements.

Going concern
The financial statements have been prepared on a going concern basis.

Given the shortfall in projected income, the trustees have concluded on the 31 August 2025 that the charity will not be a going concern. However, a potential merger with another organisation is currently under consideration. Should this be successful, it may provide a pathway to continue some elements of SEA's mission and services within a new structure.
The trustees are committed to transparency throughout this transition and remain grateful for the support of our funders, partners, and community.

Income and endowments
Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregates similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

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.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Services for Empowerment and Advocacy

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

2 Income from donations and legacies

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	-	-	1,750
Grants, including capital grants;			
Grants from other charities	102,288	102,288	174,251
	102,288	102,288	176,001

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Contracts	15,421	-	15,421	19,629
Grants	-	13,000	13,000	9,784
Sales & Fees	222	-	222	53
	15,643	13,000		29,466

4 Investment income

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Interest receivable and similar income;			
Interest receivable on bank deposits	1,505	1,505	1,433

28,643

5 Grants and donations

	Unrestricted funds £	Restricted funds £	Total funds £
Albert Hunt	-	10,000	10,000
Thomas Farr	-	3,000	3,000
Framework	102,288	-	102,288
115,288	102,288	13,000	

6 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Advocacy	119	-	119	23
Involvement, steering group & meetings	8	-	8	36
Equipment	386	-	386	1,338
Bank charges	133	-	133	114
Insurance	803	-	803	1,721
Legal & professional	4,916	-	4,916	17,833
Marketing	-	84	84	244
Membership fees	517	-	517	230
Office expenses	6,033	-	6,033	4,642
Rent and Services	6,285	41	6,326	6,230
Salaries, NI & pension	156,062	2,885	158,947	160,678
Staff training	1,180	1,500	2,680	70
Staff travel & expenses	2,034	-	2,034	3,656
Volunteer expenses	1,007	46	1,053	1,149
Team meetings & supervision	115	-	115	51
Sundry	53	-	53	411
Recruitment	118	-	118	-
Telephone	318	-	318	-
Staff welfare	5	-	5	-
	180,092	4,556	184,648	198,426

7 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	147,601	145,256
Social security costs	4,361	9,572

Services for Empowerment and Advocacy

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

Pension costs	6,985	5,850
	~~158,94~~	~~160,67~~
	7	8

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2025	**2024**
	No	**No**
Number of persons employed	9	9

6 (2024 - 6) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £6,985 (2024 - £5,850).

No employee received emoluments of more than £60,000 during the year

The total employee benefits of the key management personnel of the charity were £41,257 (2024 - £39,668).

8 Independent examiner's fees

During the period, the fees payable (excluding VAT) to the charity's independent examiner Community Accounting Plus are analysed as follows:

	2025	**2024**
	£	**£**
Independent examination	735	705
Other financial services	1,507	1,329
	~~2,242~~	~~2,034~~

9 Debtors

	£	**£**
Trade debtors	2,925	1,036
Prepayments	517	1,013
	3,442	2,049

Creditors: amounts falling due within one year

	£	**£**
Trade creditors	1,366	555
Other taxation and social security	2,129	800
Other creditors	1,738	2,537
	~~5,233~~	~~3,892~~

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

11 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Balance at 31 March 2025 £
Unrestricted funds				
General				
General	126,214	119,436	(180,092)	65,558
Restricted funds				
Thomas Farr	-	3,000	(171)	2,829
Albert Hunt	-	10,000	(4,385)	5,615
Total restricted funds	-	13,000	(4,556)	8,444
Total funds	126,214	132,436	(184,648)	74,002

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
General				
General	117,740	197,116	(188,642)	126,214
Restricted				
National Lottery Community Fund	-	9,784	(9,784)	-
Total funds	117,740	206,900	(198,426)	126,214

The specific purposes for which the funds are to be applied are as follows:

Thomas Farr - Weekly street outreach will have regular chats with homeless individuals to strike up friendships, build confidence and trust leading to getting support, guidance, and assistance to improve their situation and steer them to the end of their homelessness journey.

Albert Hunt - To expand our provision of lived experience peer mentors across Nottinghamshire with the aim to support more service users and people who are experiencing severe and multiple disadvantage.

12 Analysis of net assets between funds

	Unrestricted General £	Restricted £	2025 Total funds £
Current assets	70,791	8,444	79,235
Current liabilities	(5,233)	-	(5,233)
Total net assets	65,558	8,444	74,002

	Unrestricted	
		2024
	General	Total funds
	£	£
Current assets	130,106	130,106
Current liabilities	(3,892)	(3,892)
Total net assets	126,214	126,214

13 Taxation

The charity is a registered charity and is therefore exempt from corporation taxation.

14 Related party transactions

There were no related party transactions in the year.

15 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

Accounts

Charity registration number: 1194750

Services for Empowerment and Advocacy

Annual Report and Financial Statements

for the Year Ended 31 March 2024

Community Accounting Plus
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Services for Empowerment and Advocacy

Contents (continued)

Services for Empowerment and Advocacy

Reference and Administrative Details

Trustees	Mark Weightman
	Julie Ann Ford
	David Simms
	Dr Milton Nyamtowo
	Jerry Hall
Senior Management Team	Clair Marshall, Service Manager
Charity Registration Number	1194750
Principal Office	Suite 201 Merchants Court 21-23 Castle Gate Nottingham NG1 7AQ
Independent Examiner	John O'Brien, employee of Community Accounting Plus Units 1 & 2 North West 41 Talbot Street Nottingham NG1 5GL

Services for Empowerment and Advocacy

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2024.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Mark Weightman
	Julie Ann Ford
	Rachel Hudd (resigned 30 April 2024)
	David Simms
	Dr Milton Nyamtowo
	Sarah Bull (resigned 11 April 2023)
	Ashreen Seethal (resigned 11 November 2023)
	Stuart West (resigned 11 April 2023)
	Jerry Hall (appointed 24 July 2024)

Objectives and activities

Objects and aims

Our primary focus is on enabling people in Housing, Health, and Social Care settings to have a voice and actively participate in the services they receive. By allowing individuals to express their opinions and be heard, we believe it can drive positive change at the grassroots level.

Provide relief to people who are disadvantaged and in need of housing, care or support through.
(1) The provision of advocacy services which help disadvantaged people to express their views, provide feedback and make complaints, and uphold their rights.
(2 The provision of services that help disadvantaged people to develop their capacity and life skills and enable them to participate more fully in society.
(3) The provision of assistance and support to organisations who deliver services to disadvantaged people to help them to better understand their service user's needs and aspirations.

Objectives, strategies and activities

• We continued to deliver Advocacy and Participation services to people who use Framework’s Housing, Health, Care and Support Services and support Framework with a Service User Advisory Group meeting which enable clients to access senior decision makers. We provide a quarterly report on our advocacy activity including advocacy case studies. We have expanded and increased our physical presence across Framework’s services recently in Nottinghamshire, Derbyshire, Lincolnshire and North Lincolnshire;

• We continue to work with Nottingham Trent University and the University of Nottingham Social Work Departments, offering participation input from those with lived experience of Health, Housing and Social Care services into both the recruitment of students and the delivery of course content. We also continued to deliver training to Health and Social Care students at Nottingham Trent University. We have recruited eight new ‘lived experience’ volunteers to contribute to this activity;

• We have recruited 3 peer mentors and a service lead to work on our contract with Rough Sleepers in Nottinghamshire. Our mentors liaise with current rough sleepers to gain an insight into the issues and barriers they face and ways to make services more accessible.

Public benefit

Help to resolve disputes between health, housing and social care services and their clients.

We bring added value to services by ensuring positive or negative experiences and feedback are shared through formal and informal processes with service operational teams to improve service delivery, influence and shape services for client needs.

We have an impact in communities where there are rough sleepers and homelessness by employing people with lived experience to share their experiences with people who are disengaged and help them to overcome barriers to services.

We partner with both Nottingham Universities to support the education of social work students by providing volunteers who have faced issues with mental health, homelessness, offending and substance misuse.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

Following a few years of making a deficit, this year we are happy to report that there was a surplus at the 31 March 2024 of £8,819.

The trustees will continue to seek new projects which are suitable and beneficial to the community of people with severe and multiple disadvantage, which are consistent with the charity's aims and objectives and which deliver public benefit to all members of the community. The reduction in funding from Local Authorities generally and the reluctance of other potential funders to fund non-statutory advocacy means that different approaches to fundraising are required if the charity is to remain sustainable with adequate levels of funding and this is now a priority which is being urgently addressed.

One of the objectives of the charity is to grow our team of volunteers and mentors to work with universities and help educate students in social care, law and psychology to understand lived experience and accessing services.

Policy on reserves

The SEA Board of Directors is committed that the funds generated by SEA's activities should be used for the benefit of local people and that SEA should not build up reserves over and above the level needed. However, the Directors acknowledge the need to build up a level of reserves that will ensure that the organisation can meet its legal and statutory responsibilities and ensure the sustainability of the organisation.

It is the intention of the Board to build up reserves to ensure that it can:

- Fund the development of costs of new activities that will add value to the work of SEA;
- Respond to anticipated additional expenses e.g. covering long term sickness or parental leave for a member of staff;
- Maintain SEA's activities for a period of time if funding is reduced or comes to an end;
- Close down in a planned way, meeting all its obligations to staff and creditors.

The calculation of the required level of reserves is an integral part of the organisation's planning, budget and forecast cycle. It takes into account:

- Risks associated with each stream of income and expenditure being different from that budgeted;
- Planned activity level;
- SEA's commitments.

Reserves Policy

It is the aim of the SEA Board that the organisation moves to a position that it holds a general reserve equivalent to six months running costs to ensure that the organisation could continue to operate during a period of an unexpected reduction or cut to its funding.
During the financial year 2023-24, the organisation's income was £206,900 (2022-23: £191,712) and at the end of the year it held a general reserve of £126,559 (2022-23: £117,740).

Review of the Reserves Policy

Board members will review the Reserves Policy and the funds allocated to reserves annually as part of the business and financial planning cycle.

Structure, governance and management

Nature of governing document

The CIO Foundation is operated under the rules of its constitution adopted 9 June 2021.

Services for Empowerment and Advocacy

Statement of Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities 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 of the charity 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 in the Charities 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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 trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 13 September 2024 and signed on its behalf by:

....

Julie Ann Ford
Trustee

Services for Empowerment and Advocacy

Independent Examiner's Report to the trustees of Services for Empowerment and Advocacy

Independent examiner's report to the trustees of Services for Empowerment and Advocacy
I report to the trustees on my examination of the accounts of Services for Empowerment and Advocacy (the Charity) for the year ended 31 March 2024.

Responsibilities and basis of report
As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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.

J O'Brien
....
John O'Brien MSc, FAIA, FCCA, FCIE, employee of Community Accounting Plus
Fellow of the Association of Charity Independent Examiners

Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Date: 21/11/2024

Services for Empowerment and Advocacy

Statement of Financial Activities for the Year Ended 31 March 2024

	Note	Unrestricted £	Restricted £	Total 2024 £	Total 2023 £
Income and Endowments from:					
Donations and legacies	2	176,001	-	176,001	175,869
Charitable activities	3	19,682	9,784	29,466	15,307
Investment income	4	1,433	-	1,433	536
Total Income		197,116	9,784	206,900	191,712
Expenditure on:					
Charitable activities	6	(188,642)	(9,784)	(198,426)	(217,553)
Total Expenditure		(188,642)	(9,784)	(198,426)	(217,553)
Net movement in funds		8,474	-	8,474	(25,841)
Reconciliation of funds					
Total funds brought forward		117,740	-	117,740	143,581
Total funds carried forward	11	126,214	-	126,214	117,740

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for the period is shown in note 11.

The notes on pages 10 to 16 form an integral part of these financial statements.

Services for Empowerment and Advocacy

Statement of Financial Activities for the Year Ended 31 March 2024 (continued)

These are the figures for the previous accounting period and are included for comparative purposes

	Note	Unrestricted £	Restricted £	Total 2023 £
Income and Endowments from:				
Donations and legacies	2	175,869	-	175,869
Charitable activities	3	15,307	-	15,307
Investment income	4	536	-	536
Total Income		191,712	-	191,712
Expenditure on:				
Charitable activities	6	(216,776)	(777)	(217,553)
Total Expenditure		(216,776)	(777)	(217,553)
Net movement in funds		(25,064)	(777)	(25,841)
Reconciliation of funds				
Total funds brought forward		142,804	777	143,581
Total funds carried forward	11	117,740	-	117,740

Services for Empowerment and Advocacy

(Registration number: 1194750)
Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
Current assets			
Debtors	9	2,049	4,595
Cash at bank and in hand		128,057	117,186
		130,106	121,781
Creditors: Amounts falling due within one year	10	(3,892)	(4,041)
Net assets		126,214	117,740
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		126,214	117,740
Total funds	11	126,214	117,740

The financial statements on pages 7 to 16 were approved by the trustees, and authorised for issue on 13 September 2024 and signed on their behalf by:

....
Julie Ann Ford
Trustee

1 Accounting policies

Statement of compliance
The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation
Services for Empowerment and Advocacy 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 notes.

Exemption from preparing a cash flow statement
Under the exemption available to smaller charities the Board of Trustees has chosen not to include a Statement of Cash Flows within the financial statements.

Going concern
The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Income and endowments
Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure
All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregates similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Government grants
Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

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.

Trade debtors
Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors
Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Pensions and other post retirement obligations
The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

2 Income from donations and legacies

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	1,750	1,750	291
Grants, including capital grants;			
Government grants	-	-	59,344
Grants from other charities	174,251	174,251	116,234
	176,001	176,001	175,869

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Contracts	19,629	-	19,629	15,039
Grants	-	9,784	9,784	-
Sundry	53	-	53	268
	19,682	9,784	29,466	15,307

4 Investment income

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Interest receivable and similar income;			
Interest receivable on bank deposits	1,433	1,433	536

5 Grants and donations

	Unrestricted funds £	Restricted funds £	Total funds £
National Lottery Community Fund	-	9,784	9,784
	-	9,784	9,784

6 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Advocacy	23	-	23	130
Involvement, steering group & meetings	36	-	36	944
Equipment	1,271	67	1,338	323
Bank charges	114	-	114	113
Insurance	1,635	86	1,721	2,363
Legal & professional	17,042	791	17,833	37,942
Marketing	244	-	244	1,686
Membership fees	230	-	230	540
Office expenses	4,431	211	4,642	3,192
Rent and Services	5,919	311	6,230	5,197
Board costs	-	-	-	536
Salaries NI & pension	152,663	8,015	160,678	127,782
Evaluation	-	-	-	27,830
Staff training	70	-	70	2,008
Staff travel & expenses	3,479	177	3,656	3,245
Volunteer expenses	1,023	126	1,149	2,802
Team meetings & supervision	51	-	51	92
Sundry	411	-	411	433
Recruitment	-	-	-	395
	188,642	9,784	198,426	217,553

7 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	145,256	120,227
Social security costs	9,572	3,555
Pension costs	5,850	4,000
	160,678	127,782

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2024 No	2023 No
Number of persons employed	9	7

6 (2023 - 6) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £5,850 (2023 - £4,000).

No employee received emoluments of more than £60,000 during the year

The total employee benefits of the key management personnel of the charity were £39,668 (2023 - £15,743).

8 Independent examiner's fees

During the period, the fees payable (excluding VAT) to the charity’s independent examiner Community Accounting Plus are analysed as follows:

	2024 £	2023 £
Independent examination	705	635
Other financial services	1,329	1,197
	2,034	1,832

9 Debtors

	2024 £	2023 £
Trade debtors	1,036	4,595
Prepayments	1,013	-
	2,049	4,595

10 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	555	1,461
Other taxation and social security	800	1,818
Other creditors	2,537	762
	3,892	4,041

11 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
General				
General	117,740	197,116	(188,642)	126,214
Restricted funds				
National Lottery Community Fund	-	9,784	(9,784)	-
Total funds	117,740	206,900	(198,426)	126,214

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
General				
General	142,804	191,712	(216,776)	117,740
Restricted				
National Lottery Community Fund	777	-	(777)	-
Total funds	143,581	191,712	(217,553)	117,740

The specific purposes for which the funds are to be applied are as follows:

The National Lottery Community Fund was to be spent on the core costs of the charity.

12 Analysis of net assets between funds

	Unrestricted General £	2024 Total funds £
Current assets	130,106	130,106
Current liabilities	(3,892)	(3,892)
Total net assets	126,214	126,214

	Unrestricted General £	2023 Total funds £
Current assets	121,781	121,781
Current liabilities	(4,041)	(4,041)
Total net assets	117,740	117,740

13 Taxation

The charity is a registered charity and is therefore exempt from taxation.

14 Related party transactions

There were no related party transactions in the year.

15 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

SERVICES FOR EMPOWERMENT AND ADVOCACY

England & Wales - Charity number 1194750

Accounts

Charity registration number: 1194750

Services for Empowerment and Advocacy

Annual Report and Financial Statements

for the Year Ended 31 March 2023

Community Accounting Plus
Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Services for Empowerment and Advocacy

Contents (continued)

Services for Empowerment and Advocacy

Reference and Administrative Details

Trustees	Mark Weightman Julie Ann Ford Rachel Hudd David Simms Dr Milton Nyamtowo
Senior Management Team	Niki Parr
Charity Registration Number	1194750
Principal Office	Carers Federation Ltd Christopher Cargill House 21-23 Pelham Road Nottingham NG5 1AP
Independent Examiner	John O'Brien, employee of Community Accounting Plus Units 1 & 2 North West 41 Talbot Street Nottingham NG1 5GL

Services for Empowerment and Advocacy

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2023.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Mark Weightman
	Julie Ann Ford
	Rachel Hudd (appointed 1 June 2022)
	David Simms (appointed 1 May 2022)
	Dr Milton Nyamtowo (appointed 1 April 2022)
	Sarah Bull (resigned 11 April 2023)
	Ashreen Seethal (resigned 11 November 2023)
	Stuart West (appointed 1 April 2022 and resigned 11 April 2023)

Objectives and activities

Objects and aims

Provide relief to people who are disadvantaged and in need of housing, care or support through.
(1) The provision of advacacy services which help disadvantaged people to express their views, provide feedback and make complaints, and uphold their rights.
(2 The provision of services that help disadvantaged people to develop their capacity and life skills and enable them to participate more fully in society.
(3) The provision of assistance and support to organisations who deliver services to disadvantaged people to help them to better understand their service user's needs and aspirations.

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• We continued to deliver Advocacy and Participation services to people who use Framework’s Housing, Health, Care and Support Services and support Framework with a Service User Forum & Service User Advisory Group meetings which enable clients to access senior decision makers. We provide a quarterly report on our advocacy activity including advocacy case studies. We have expanded our physical presence across Framework’s services recently in Nottinghamshire, Derbyshire, Lincolnshire and North Lincolnshire as services are now more accessible following the Covid19 Pandemic;

• We have continued our work with the Nottingham Trent University and the University of Nottingham Social Work Departments, offering participation input from those with lived experience of Health, Housing and Social Care services into both the recruitment of students and the delivery of course content. We also continued to deliver training to Health and Social Care students at Nottingham Trent University. We have recruited six new ‘lived experience’ volunteers to contribute to this activity;

• We continued to offer a Participation service for participants of the Money Sorted financial inclusion project in Nottingham, organising participant forums and supporting recruitment of participant ambassadors. We also continued to deliver the evaluation of this project through our partnership with ConnectMore Solutions Ltd;

• We have gained a further 3-year contract to work with Rough Sleepers in Nottinghamshire, consisting of a Service Lead and up to three lived experience Peer Mentors. The Lead and one of the Peer Mentor roles has been filled and we are proceeding with further recruitment. We will be required to liaise with current rough sleepers to gain an insight into the issues and barriers they face and ways to make services more accessible;

• We have begun to deliver an advocacy and participation service to a small, local temporary accommodation provider, Rene House. We are providing advocacy to their residents and supporting the development of a client-led Advisory Group;

• We have recruited a new SEA Service Manager, Nick Parr, who started in post on 28th November 2022.

Public benefit

Help to resolve disputes between health, housing and social care services and their clients.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

The trustees are pleased with the financial position at the year end.

Policy on reserves

The SEA Board of Directors is committed that the funds generated by SEA's activities should be used for the benefit of local people and that SEA should not build up reserves over and above the level needed. However, the Directors acknowledge the need to build up a level of reserves that will ensure that the organisation can meet its legal and statutory responsibilities and ensure the sustainability of the organisation.

It is the intention of the Board to build up reserves to ensure that it can:

• Fund the development of costs of new activities that will add value to the work of SEA
• Respond to anticipated additional expenses e.g. covering long term sickness or parental leave for a member of staff
• Maintain SEA's activities for a period of time if funding is reduced or comes to an end
• Close down in a planned way, meeting all its obligations to staff and creditors

The calculation of the required level of reserves is an integral part of the organisation's planning, budget and forecast cycle. It takes into account:

• Risks associated with each stream of income and expenditure being different from that budgeted
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Reserves Policy
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During the financial year 2022-23, the organisation's income was £191,712 and at the end of the year it held a general reserve of £117,740

Review of the Reserves Policy
Board members will review the Reserves Policy and the funds allocated to reserves annually as part of the business and financial planning cycle.

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The CIO Foundation is operated under the rules of its constitution adopted 9 June 2021.

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

Approved by the trustees of the charity on 5/12/23 and signed on its behalf by:

....
Rachel Hudd
Trustee

Services for Empowerment and Advocacy

Independent Examiner's Report to the trustees of Services for Empowerment and Advocacy

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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.

....
John O'Brien MSc, FAIA, FCCA, FCIE, employee of Community Accounting Plus
Fellow of the Association of Charity Independent Examiners

Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Date: 5/12/23

Services for Empowerment and Advocacy

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Net movement in funds		(25,064)	(777)	(25,841)	(42,600)
Reconciliation of funds					
Total funds brought forward		142,804	777	143,581	186,181
Total funds carried forward	12	117,740	-	117,740	143,581

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for the period is shown in note 12.

Statement of Financial Activities for the Year Ended 31 March 2023 (continued)

These are the figures for the previous accounting period and are included for comparative purposes

	Note	Unrestricted £	Restricted £	Total 2022 £
Income and Endowments from:				
Donations and legacies	2	158,703	-	158,703
Charitable activities	3	14,255	1,967	16,222
Investment income	4	32	-	32
Total Income		172,990	1,967	174,957
Expenditure on:				
Charitable activities	6	(216,367)	(1,190)	(217,557)
Total Expenditure		(216,367)	(1,190)	(217,557)
Net movement in funds		(43,377)	777	(42,600)
Reconciliation of funds				
Total funds brought forward		186,181	-	186,181
Total funds carried forward	12	142,804	777	143,581

The notes on pages 10 to 18 form an integral part of these financial statements.

Services for Empowerment and Advocacy

(Registration number: 1194750)
Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
Current assets			
Debtors	10	4,595	15,782
Cash at bank and in hand		117,186	136,264
		121,781	152,046
Creditors: Amounts falling due within one year	11	(4,041)	(8,465)
Net assets		117,740	143,581
Funds of the charity:			
Restricted income funds			
Restricted funds	12	-	777
Unrestricted income funds			
Unrestricted funds		117,740	142,804
Total funds	12	117,740	143,581

The financial statements on pages 7 to 18 were approved by the trustees, and authorised for issue on 5/12/23 and signed on their behalf by:

....
Rachel Hudd
Trustee

1 Accounting policies

Statement of compliance
The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation
Services for Empowerment and Advocacy 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 notes.

Exemption from preparing a cash flow statement
The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern
The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Income and endowments
Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregates similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

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.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

2 Income from donations and legacies

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	291	291	1,000
Grants, including capital grants;			
Government grants	59,344	59,344	57,703
Grants from other charities	116,234	116,234	100,000
	175,869	175,869	158,703

3 Income from charitable activities

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Contracts	15,039	15,039	14,255
Grants	-	-	1,967
Sundry	268	268	-
	15,307	15,307	16,222

4 Investment income

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Interest receivable and similar income;			
Interest receivable on bank deposits	536	536	32

5 Grants and donations

	Unrestricted funds £	Restricted funds £	Total funds £
Framework	102,070	-	102,070
Money Sorted	52,509	-	52,509
Opportunity Nottingham	6,835	-	6,835
Bulwell Toy Library	12,975	-	12,975
Rene House CIC	292	-	292
Sundry	1,188	-	1,188
	175,869	-	175,869

6 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Advocacy	130	-	130	214
Involvement, steering group & meetings	944	-	944	2,622
Equipment	323	-	323	379
Bank charges	113	-	113	89
Insurance	2,363	-	2,363	4,259
Legal & professional	37,942	-	37,942	15,897
Marketing	1,686	-	1,686	-
Membership fees	540	-	540	497
Office expenses	3,192	-	3,192	5,311
Rent and Services	5,197	-	5,197	4,680
Board costs	536	-	536	941
Salaries NI & pension	127,005	777	127,782	144,041
Evaluation	27,830	-	27,830	34,638
Staff training	2,008	-	2,008	657
Staff travel & expenses	3,245	-	3,245	859
Volunter expenses	2,802	-	2,802	2,253
Team meetings & supervision	92	-	92	-
Sundry	433	-	433	220
Recruitment	395	-	395	-
	216,776	777	217,553	217,557

7 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	120,227	132,052
Social security costs	3,555	5,484
Pension costs	4,000	6,505
	127,782	144,041

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2023 No	2022 No
Number of persons employed	7	7

(2022 - 7) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £4,000 (2022 - £6,505).

No employee received emoluments of more than £60,000 during the year

The total employee benefits of the key management personnel of the charity were £15,743 (2022 - £Nil).

8 Independent examiner's fees

During the period, the fees payable (excluding VAT) to the charity’s independent examiner Community Accounting Plus are analysed as follows:

	2023 £	2022 £
Independent examination	635	607
Other financial services	1,197	1,172
	1,832	1,779

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

10 Debtors

	2023 £	2022 £
Trade debtors	4,595	15,389
Other debtors	-	393
	4,595	15,782

11 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	1,461	7,445
Other taxation and social security	1,818	-
Other creditors	762	1,020
	4,041	8,465

12 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Unrestricted funds				
General				
General	142,804	191,712	(216,776)	117,740
Restricted funds				
National Lottery Fund	777	-	(777)	-
Total funds	143,581	191,712	(217,553)	117,740

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted funds				
General				
General	186,181	172,990	(216,367)	142,804
Restricted				
National Lottery Fund	-	1,967	(1,190)	777
Total funds	186,181	174,957	(217,557)	143,581

13 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2023 £
Current assets	121,781	121,781
Current liabilities	(4,041)	(4,041)
Total net assets	117,740	117,740

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2022 £
Current assets	151,269	777	152,046
Current liabilities	(8,465)	-	(8,465)
Total net assets	142,804	777	143,581

14 Related party transactions

There were no related party transactions in the year.

15 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

SERVICES FOR EMPOWERMENT AND ADVOCACY

England & Wales - Charity number 1194750

Accounts

Charity registration number: 1194750

Services for Empowerment and Advocacy

Annual Report and Financial Statements

for the Year Ended 31 March 2022

Services for Empowerment and Advocacy

Contents

Services for Empowerment and Advocacy

Reference and Administrative Details

Trustees	Dr Milton Nyamtowo
	Ashreen Seethal
	Rachel Hudd
	Sarah Bull
	David Simms
	Mark Weightman
	Julie Ann Ford
	Stuart West
Senior Management Team	Serena Bostock
	James Boulter
Charity Registration Number	1194750
Principal Office	Carers Federation Ltd Christopher Cargill House 21-23 Pelham Road Nottingham NG5 1AP
Independent Examiner	John O'Brien, employee of Community Accounting Plus 7 Mansfield Road Nottingham NG1 3FB

Services for Empowerment and Advocacy

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2022.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Dr Milton Nyamtowo (appointed 1 April 2022)
	Ashreen Seethal (appointed 1 August 2021)
	Rachel Hudd (appointed 1 June 2022)
	Sarah Bull
	David Simms (appointed 1 May 2022)
	Mark Weightman (appointed 20 October 2021)
	Julie Ann Ford
	Stuart West (appointed 1 April 2022)

Objectives and activities

Objects and aims

Provide relief to people who are disadvantaged and in need of housing, care or support through.
(1) The provision of advacacy services which help disadvantaged people to express their views, provide feedback and make complaints, and uphold their rights.
(2 The provision of services that help disadvantaged people to develop their capacity and life skills and enable them to participate more fully in society.
(3) The provision of assistance and support to organisations who deliver services to disadvantaged people to help them to better understand their service user's needs and aspirations.

Public benefit

Help to resolve disputes between health, housing and social care services and their clients.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

Work delivered during 2021-22

• We continued to deliver Advocacy and Participation services to people who use Framework's Housing and Support Services and support Framework with Service User Forum & Service User Advisory Group meetings providing advocacy case studies;

• We have continued our work with the Nottingham Trent University and the University of Nottingham Social Work Departments, offering participation input from those with lived experience into both the recruitment of students and the delivery of course content. We also continued to deliver training to Health and Social Care students at Nottingham Trent University;

• We bid for and won a contract with the Toy Library to provide two part time staff to help with the project. We will provide guidance and support to the Participants to assist them in looking at starting their own small business through enterprise and enabling dialogue;

• We continued to offer a Participation service for participants of the Money Sorted financial inclusion project in Nottingham, organising participant forums and supporting recruitment of participant ambassadors. We also continued to deliver the evaluation of this project through our partnership with ConnectMore Solutions Ltd;

• We have gained a further 3 year contract involving the Rough Sleeper Initive consisting of a team coordinator and up to 3 lived experience workers which we are recruiting now. We will be required to liaise with current rough sleepers to gain an insight into the issues they face and ways to make services more accessable and work smarter for them;

We have recruited a new SEA Service Manager, Nick Parr, who will commence the role on 28th November 2022.

Financial review
During the Year SEA has returned an in year deficit of £42,600, (2021: surplus of £23,379), making the current free reserves position £142,804 (2021: £186,181).
Income in the year has seen a reduction on the previous year of £57,467, principally across unrestricted income, this is due to a delay in the start, and embedding of, one contract; and a significant delay in finalising agreed payment schedules of another. in both cases the issues have been resolved in the following year and income is being realised in line with expectations.
In addition to a reduction in income, SEA has seen an increase in expenditure in the year to £217,557 (2021: £209,045). This represents the work undertaken in preparation for, and in establishing, the aforementioned contract.
At the end of the year SEA has maintained the debtors position, at C.£15K, and every effort has been, and will continue to be made, to minimise debtors. At the same time there has been a reduction in creditors, despite ensuring that the terms are favourable. All efforts will be continued to ensure that terms are favourable to SEA, to ensure the cashflow is maximised.
The current reserves, whilst reduced in the year, remain sufficient to allow SEA to operate effectively in the coming year, and continue to expand its current operations in the coming months and years, to allow it to best serve the communities it supports.
Financial Risks
In the upcoming period SEA face several financial risks that could be considered significant:
 Increasing cost of living - not only will this impact the running cost of SEA, but the impact of the ongoing financial crisis will have an impact on people’s lives in a manner that will increase the need for services provided by SEA, as an indirect outcome, due to the ongoing challenges people face.
In order to minimise the risk to SEA, running costs remain closely monitored and contract values are appropriately costed and negotiated to ensure that they are sustainable throughout the course, ensuring that SEA con continue to meet its obligations under the contract to all its stakeholders;
 Reduction of available funding for the operations that SEA undertake an addition indirect impact of the increasing cost of living crisis, the strain on public finances has the potential to limit available resources and funding for the activities SEA provide, either directly from the public funds, or indirectly via its partners, such as Framework.
SEA will continue to work closely with all stakeholder to ensure that the services provided best fit the requirements as well as being competitive, whilst remaining sustainable, to ensure that SEA remain a provider of choice for the operations it provides;
 Loss, or failure to renew, significant contracts – SEA continue to work with all partners to ensure the services it provides are highly valued and sort after, and that it is a contender for all upcoming contracts within it’s scope.

General Unrestricted Funds of £142,804, are to be used for the ongoing operation of SEA to ensure that it meets its responsibilities under current and future contracts, can maintain its general operations and invest in resources to enable to bid and deliver on upcoming opportunities.
Restricted Funds of £777, are relating to the National Lottery Grant received and the works undertaken as part of that. These funds will be used to further the work of this project.

Policy on reserves

The SEA Board of Directors is committed that the funds generated by SEA's activities should be used for the benefit of local people and that SEA should not build up reserves over and above the level needed. However, the Directors acknowledge the need to build up a level of reserves that will ensure that the organisation can meet its legal and statutory responsibilities and ensure the sustainability of the organisation.

It is the intention of the Board to build up reserves to ensure that it can:

• Fund the development of costs of new activities that will add value to the work of SEA
• Respond to anticipated additional expenses e.g. covering long term sickness or parental leave for a member of staff
• Maintain SEA's activities for a period of time if funding is reduced or comes to an end
• Close down in a planned way, meeting all its obligations to staff and creditors

The calculation of the required level of reserves is an integral part of the organisation's planning, budget and forecast cycle. It takes into account:

• Risks associated with each stream of income and expenditure being different from that budgeted
• Planned activity level
• SEA's commitments

Reserves Policy
It is the aim of the SEA Board that the organisation moves to a position that it holds a general reserve equivalent to six months running costs to ensure that the organisation could continue to operate during a period of an unexpected reduction or cut to its funding.
During the financial year 2021-22, the organisation's income was £174,957 and at the end of the year it held a general reserve of £142,804.

Review of the Reserves Policy
Board members will review the Reserves Policy and the funds allocated to reserves annually as part of the business and financial planning cycle.

Structure, governance and management

Nature of governing document

The CIO Foundation is operated under the rules of its constitution adopted 9 June 2021.

Services for Empowerment and Advocacy

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities 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 of the charity 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 in the Charities 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees 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 annual report was approved by the trustees of the charity on 16/1/2023 and signed on its behalf by:

....
Rachel Hudd
Trustee

Services for Empowerment and Advocacy

Independent Examiner's Report to the trustees of Services for Empowerment and Advocacy

Independent examiner's report to the trustees of Services for Empowerment and Advocacy
I report to the trustees on my examination of the accounts of Services for Empowerment and Advocacy (the Charity) for the year ended 31 March 2022.

Responsibilities and basis of report
As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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.

....
John O'Brien MSc, FCCA, FCIE, employee of Community Accounting Plus
Fellow of the Association of Charity Independent Examiners

7 Mansfield Road
Nottingham
NG1 3FB

Date: 16/1/2023

Services for Empowerment and Advocacy

Statement of Financial Activities for the Year Ended 31 March 2022

	Note	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
Income and Endowments from:					
Donations and legacies	2	158,703	-	158,703	215,301
Charitable activities	3	14,255	1,967	16,222	17,041
Investment income	4	32	-	32	82
Total Income		172,990	1,967	174,957	232,424
Expenditure on:					
Charitable activities	6	(216,367)	(1,190)	(217,557)	(209,045)
Total Expenditure		(216,367)	(1,190)	(217,557)	(209,045)
Net movement in funds		(43,377)	777	(42,600)	23,379
Reconciliation of funds					
Total funds brought forward		186,181	-	186,181	162,802
Total funds carried forward	12	142,804	777	143,581	186,181

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for the period is shown in note 12.

The notes on pages 11 to 19 form an integral part of these financial statements.

Services for Empowerment and Advocacy

Statement of Financial Activities for the Year Ended 31 March 2022

These are the figures for the previous accounting period and are included for comparative purposes

	Note	Unrestricted £	Total 2021 £
Income and Endowments from:			
Donations and legacies	2	215,301	215,301
Charitable activities	3	17,041	17,041
Investment income	4	82	82
Total Income		232,424	232,424
Expenditure on:			
Charitable activities	6	(209,045)	(209,045)
Total Expenditure		(209,045)	(209,045)
Net movement in funds		23,379	23,379
Reconciliation of funds			
Total funds brought forward		162,802	162,802
Total funds carried forward	12	186,181	186,181

Services for Empowerment and Advocacy

(Registration number: 1194750)
Balance Sheet as at 31 March 2022

	Note	2022 £	2021 £
Current assets			
Debtors	10	15,782	15,367
Cash at bank and in hand		136,264	184,704
		152,046	200,071
Creditors: Amounts falling due within one year	11	(8,465)	(13,890)
Net assets		143,581	186,181
Funds of the charity:			
Restricted income funds			
Restricted funds	12	777	-
Unrestricted income funds			
Unrestricted funds		142,804	186,181
Total funds	12	143,581	186,181

The financial statements on pages 8 to 19 were approved by the trustees, and authorised for issue on 16/1/2023... and signed on their behalf by:

Sarah Bull
....
Sarah Bull
Trustee

1 Accounting policies

Statement of compliance
The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation
Services for Empowerment and Advocacy 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 notes.

Exemption from preparing a cash flow statement
The charity opted to adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern
The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Income and endowments
Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregates similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

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.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

2 Income from donations and legacies

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	1,000	1,000	149,162
Grants, including capital grants;			
Government grants	57,703	57,703	66,139
Grants from other charities	100,000	100,000	-
	158,703	158,703	215,301

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Contracts	14,255	-	14,255	17,041
Grants	-	1,967	1,967	-
	14,255	1,967	16,222	17,041

4 Investment income

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Interest receivable and similar income;			
Interest receivable on bank deposits	32	32	82

Services for Empowerment and Advocacy

Notes to the Financial Statements for the Year Ended 31 March 2022

5 Grants and donations

	Unrestricted funds £	Restricted funds £	Total funds £
Framework	100,000	-	100,000
Money Sorted	30,368	-	30,368
Opportunity Nottingham	27,335	-	27,335
National Lottery Fund	-	1,967	1,967
Sundry	1,000	-	1,000
	158,703	1,967	160,670

6 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Advocacy	214	-	214	28
Involvement, steering group & meetings	2,622	-	2,622	-
Equipment	193	186	379	10,596
Bank charges	89	-	89	81
Insurance	4,259	-	4,259	1,941
Legal & professional	15,897	-	15,897	6,152
Marketing	-	-	-	1,826
Membership fees	496	-	496	537
Office expenses	5,311	-	5,311	11,691
Rent and Services	4,680	-	4,680	3,210
Board costs	941	-	941	104
Salaries NI & pension	143,037	1,004	144,041	134,985
Evaluation	34,638	-	34,638	27,380
Staff training	657	-	657	3,739
Staff travel & expenses	859	-	859	1,103
Volunter expenses	2,253	-	2,253	5,210
Corporation tax	-	-	-	414
Sundry	220	-	220	48
	216,366	1,190	217,556	209,045

7 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	132,052	126,036
Social security costs	5,484	3,224
Pension costs	6,505	5,725
	144,041	134,985

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2022 No	2021 No
Number of persons employed	7	7

7 (2021 - 7) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £6,505 (2021 - £5,724).

No employee received emoluments of more than £60,000 during the year

8 Independent examiner's fees

During the period, the fees payable (excluding VAT) to the charity’s independent examiner Community Accounting Plus are analysed as follows:

	2022 £	2021 £
Independent examination	607	590
Other financial services	1,172	1,161
	1,779	1,751

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

10 Debtors

	2022 £	2021 £
Trade debtors	15,389	7,603
Prepayments	-	7,764
Other debtors	393	-
	15,782	15,367

11 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	7,445	10,500
Other taxation and social security	-	402
Other creditors	1,020	1,021
Accruals	-	1,967
	8,465	13,890

12 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted funds				
General				
General	186,181	172,990	(216,367)	142,804
Restricted funds				
National Lottery Fund	-	1,967	(1,190)	777
Total funds	186,181	174,957	(217,557)	143,581

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Unrestricted funds				
General				
General	162,802	232,424	(209,045)	186,181

13 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2022 £
Current assets	151,269	777	152,046
Current liabilities	(8,465)	-	(8,465)
Total net assets	142,804	777	143,581

	Unrestricted funds General £	Total funds at 31 March 2021 £
Current assets	200,071	200,071
Current liabilities	(13,890)	(13,890)
Total net assets	186,181	186,181

14 Related party transactions

There were no related party transactions in the year.

15 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.