

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

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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 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.

Services for Empowerment and Advocacy

Trustees' Report (continued)

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 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.

Services for Empowerment and Advocacy

Trustees' Report (continued)

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 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.

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 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

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 2023.

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').

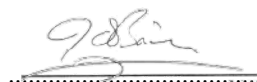
I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

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, 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

Statement of Financial Activities for the Year Ended 31 March 2023

	Note	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
Income and Endowments from:					
Donations and legacies	2	175,869	-	175,869	158,703
Charitable activities	3	15,307	-	15,307	16,222
Investment income	4	536	-	536	32
Total Income		<u>191,712</u>	<u>-</u>	<u>191,712</u>	<u>174,957</u>
Expenditure on:					
Charitable activities	6	<u>(216,776)</u>	<u>(777)</u>	<u>(217,553)</u>	<u>(217,557)</u>
Total Expenditure		<u>(216,776)</u>	<u>(777)</u>	<u>(217,553)</u>	<u>(217,557)</u>
Net movement in funds		(25,064)	(777)	(25,841)	(42,600)
Reconciliation of funds					
Total funds brought forward		<u>142,804</u>	<u>777</u>	<u>143,581</u>	<u>186,181</u>
Total funds carried forward	12	<u><u>117,740</u></u>	<u><u>-</u></u>	<u><u>117,740</u></u>	<u><u>143,581</u></u>

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.

Services for Empowerment and Advocacy

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		<u>172,990</u>	<u>1,967</u>	<u>174,957</u>
Expenditure on:				
Charitable activities	6	<u>(216,367)</u>	<u>(1,190)</u>	<u>(217,557)</u>
Total Expenditure		<u>(216,367)</u>	<u>(1,190)</u>	<u>(217,557)</u>
Net movement in funds		(43,377)	777	(42,600)
Reconciliation of funds				
Total funds brought forward		<u>186,181</u>	-	<u>186,181</u>
Total funds carried forward	12	<u><u>142,804</u></u>	<u><u>777</u></u>	<u><u>143,581</u></u>

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		<u>117,186</u>	<u>136,264</u>
		121,781	152,046
Creditors: Amounts falling due within one year	11	<u>(4,041)</u>	<u>(8,465)</u>
Net assets		<u>117,740</u>	<u>143,581</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	12	-	777
Unrestricted income funds			
Unrestricted funds		<u>117,740</u>	<u>142,804</u>
Total funds	12	<u>117,740</u>	<u>143,581</u>

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

Services for Empowerment and Advocacy

Notes to the Financial Statements for the Year Ended 31 March 2023

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.

Services for Empowerment and Advocacy

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

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.

Services for Empowerment and Advocacy

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

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.

Services for Empowerment and Advocacy

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

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
	<u>175,869</u>	<u>175,869</u>	<u>158,703</u>

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	-
	<u>15,307</u>	<u>15,307</u>	<u>16,222</u>

4 Investment income

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

Services for Empowerment and Advocacy

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

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
	<u>175,869</u>	<u>-</u>	<u>175,869</u>

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
Volunteer expenses	2,802	-	2,802	2,253
Team meetings & supervision	92	-	92	-
Sundry	433	-	433	220
Recruitment	395	-	395	-
	<u>216,776</u>	<u>777</u>	<u>217,553</u>	<u>217,557</u>

Services for Empowerment and Advocacy

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

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
	<u>127,782</u>	<u>144,041</u>

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	<u>7</u>	<u>7</u>

(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
	<u>1,832</u>	<u>1,779</u>

Services for Empowerment and Advocacy

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

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
	<u>4,595</u>	<u>15,782</u>

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
	<u>4,041</u>	<u>8,465</u>

Services for Empowerment and Advocacy

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

12 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Unrestricted funds				
<i>General</i>				
General	142,804	191,712	(216,776)	117,740
Restricted funds				
National Lottery Fund	<u>777</u>	<u>-</u>	<u>(777)</u>	<u>-</u>
Total funds	<u>143,581</u>	<u>191,712</u>	<u>(217,553)</u>	<u>117,740</u>
	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted funds				
<i>General</i>				
General	186,181	172,990	(216,367)	142,804
Restricted				
National Lottery Fund	<u>-</u>	<u>1,967</u>	<u>(1,190)</u>	<u>777</u>
Total funds	<u>186,181</u>	<u>174,957</u>	<u>(217,557)</u>	<u>143,581</u>

13 Analysis of net assets between funds

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

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

Services for Empowerment and Advocacy

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

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.