

Charity registration number: 1194750

Services for Empowerment and Advocacy

Annual Report and Financial Statements

for the Year Ended 31 March 2024

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 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.

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 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.

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 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.

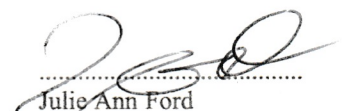
The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial 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').

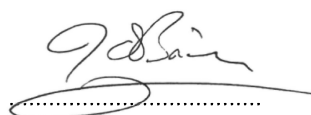
I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

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.



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		<u>197,116</u>	<u>9,784</u>	<u>206,900</u>	<u>191,712</u>
Expenditure on:					
Charitable activities	6	<u>(188,642)</u>	<u>(9,784)</u>	<u>(198,426)</u>	<u>(217,553)</u>
Total Expenditure		<u>(188,642)</u>	<u>(9,784)</u>	<u>(198,426)</u>	<u>(217,553)</u>
Net movement in funds		8,474	-	8,474	(25,841)
Reconciliation of funds					
Total funds brought forward		<u>117,740</u>	<u>-</u>	<u>117,740</u>	<u>143,581</u>
Total funds carried forward	11	<u><u>126,214</u></u>	<u><u>-</u></u>	<u><u>126,214</u></u>	<u><u>117,740</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 11.

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	<u>536</u>	<u>-</u>	<u>536</u>
Total Income		<u>191,712</u>	<u>-</u>	<u>191,712</u>
Expenditure on:				
Charitable activities	6	<u>(216,776)</u>	<u>(777)</u>	<u>(217,553)</u>
Total Expenditure		<u>(216,776)</u>	<u>(777)</u>	<u>(217,553)</u>
Net movement in funds		(25,064)	(777)	(25,841)
Reconciliation of funds				
Total funds brought forward		<u>142,804</u>	<u>777</u>	<u>143,581</u>
Total funds carried forward	11	<u><u>117,740</u></u>	<u><u>-</u></u>	<u><u>117,740</u></u>

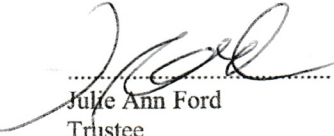
The notes on pages 10 to 16 form an integral part of these financial statements.

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		<u>128,057</u>	<u>117,186</u>
		130,106	121,781
Creditors: Amounts falling due within one year	10	<u>(3,892)</u>	<u>(4,041)</u>
Net assets		<u>126,214</u>	<u>117,740</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>126,214</u>	<u>117,740</u>
Total funds	11	<u>126,214</u>	<u>117,740</u>

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

Services for Empowerment and Advocacy

Notes to the Financial Statements for the Year Ended 31 March 2024

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.

Services for Empowerment and Advocacy

Notes to the Financial Statements for the Year Ended 31 March 2024 (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 2024 (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.

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
	<u>176,001</u>	<u>176,001</u>	<u>175,869</u>

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
	<u>19,682</u>	<u>9,784</u>	<u>29,466</u>	<u>15,307</u>

Services for Empowerment and Advocacy

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

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

Services for Empowerment and Advocacy

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

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
	<u>160,678</u>	<u>127,782</u>

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	<u>9</u>	<u>7</u>

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
	<u>2,034</u>	<u>1,832</u>

Services for Empowerment and Advocacy

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

9 Debtors

	2024 £	2023 £
Trade debtors	1,036	4,595
Prepayments	1,013	-
	<u>2,049</u>	<u>4,595</u>

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
	<u>3,892</u>	<u>4,041</u>

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	<u>-</u>	<u>9,784</u>	<u>(9,784)</u>	<u>-</u>
Total funds	<u>117,740</u>	<u>206,900</u>	<u>(198,426)</u>	<u>126,214</u>
	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	<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>

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.

Services for Empowerment and Advocacy

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

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	<u>126,214</u>	<u>126,214</u>
	Unrestricted	
	General	2023
	£	Total funds
	£	£
Current assets	121,781	121,781
Current liabilities	(4,041)	(4,041)
Total net assets	<u>117,740</u>	<u>117,740</u>

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.