

CASBA

CHARITY NUMBER 701365

REPORT AND ACCOUNTS
YEAR TO 31ST MARCH 2024

Committee Report

The Board of Trustees submits its report and accounts for the year to 31st March 2024.

Structure, Governance and Management:

Constitution:

The constitution was first adopted on September 21st 1988 and has been revised at AGMs on 21st November 2022, 21st November 1998 and subsequently on 8th October 2008.

Organisational structure:

The charity is governed by a Board of Trustees who are elected at the Annual General Meeting in accord with its Constitution. They are volunteers who are not paid for their work and bring a wide range of relevant expertise to the organisation.

When new trustees are required the Board actively seeks potential recruits from within local networks and actively recruits via advertisement in local media and voluntary sector umbrella organisations, ensuring that the Board represents the widest possible range of communities and interest groups. Potential candidates for appointment are interviewed by Trustee representatives and then presented to the full Board for the decision to appoint. New Trustees can be co-opted onto the Board during periods between AGMs and are then presented to Trustees for election at the next AGM. The Trustee induction process is jointly led by the Chair of CASBA, the Volunteer Coordinator and the CEO. This process includes an introduction to the structures and governance of CASBA, an operational overview of service delivery and detailed reading of policies and procedures. Following appointment, new Trustees sign a confidentiality agreement and a conflict of interest declaration.

There are salaried employees, led by a CEO, who work across a range of projects or to general administration.

Decision Making:

The Board of Trustees meets regularly (at least at quarterly intervals) to make decisions, informed by presentation and discussions with the CEO. The matters reserved for board decision include the approval of the budget and the annual report and accounts, development and endorsement of the business plan, significant capital expenditure and the charity's policies and procedures. The Board is also responsible for long term financial and strategic planning and for the governance of the charity.

The Board delegates operational responsibility to the CEO. They are responsible for ensuring that the charity delivers services in accordance with the charitable objects and mission statement, that key performance indicators are met and any service development keeps the interests of service users at its heart. The Chair and CEO meet on a regular basis to maintain information flow. CASBA has policies and procedures in place that describe key financial responsibilities and the agreed areas of delegation from the Board to senior management. The Treasurer takes responsibility for overseeing financial strategy and management. The Finance Officer reports directly to the Board on the accounts and budgetary matters.

Risk management:

The Board conduct regular reviews of the major risks to which the charity is exposed, and systems and procedures have been established to mitigate any risks the charity faces. Internal control risks are mitigated by the implementation of procedures for authorisation of all transactions and projects, and procedures are in place to ensure compliance with health and safety of staff, volunteers, service users and visitors to the service. The continuing implementation of quality standards ensures a consistent quality of delivery. CASBA was awarded the National Advocacy Quality Performance Mark in January 2023. This standard is funders' and citizens' guarantee of quality. CASBA has held this quality mark for over ten years and this demonstrates continual improvements in our services. Policy and Procedures are reviewed annually to ensure that they continue to meet statutory service requirements

Objectives and Activities

Objects of the Charity

1. To provide independent Advocacy for people with learning disability/difficulty, hereafter known as citizens, living in the Birmingham area and the neighbourhood thereof.
2. To enable people with learning disability/difficulty to express their views, make their choices, secure their rights and be valued as citizens.
3. These objectives can relate to any service, issue, concern, rights or situation and can take any form encompassing different models of Advocacy. This may involve employed Advocates, peer and self-Advocates and volunteer Advocates.
4. All Advocates independently support and act with or on behalf of another person(s) to seek to secure aspects of citizenship to which he, she or they are entitled.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular the Board consider how planned activities will contribute to the aims and objectives they have set.

Our projects:

CASBA provides advocacy and support to people with learning disabilities in South Birmingham. The charity is structured to effectively deliver non-statutory advocacy using a person-centred, holistic model.

Pregnancy to Parenthood funded by the National Lottery Community Fund

This project aims to reverse the trend to remove the children of parents who have learning disabilities into statutory care due to safeguarding concerns. The project seeks to keep families together by ensuring parents have access to the right information and advocacy to support their ability to parent and for babies and children get the best start in life.

Crisis Advocacy funded by Neighbourhood Network Schemes - Northfield and Edgbaston

CASBA provides crisis advocacy to people with learning disabilities. We undertake holistic assessments and provide 1:1 support across a range of areas, including safeguarding, income, welfare benefits, social care, housing, reducing isolation and digital exclusion, health and improving well-being. We grow independence, confidence and skills through trainings, workshops, volunteering and health and well-being support so crisis is not just alleviated but prevented long-term.

Self-Advocacy

This project lies at the heart of CASBA's aim to empower people with learning disabilities to speak up for themselves. Seed funded by Charities Aid Foundation (CAF), and continued through the support of a range of funders, it started in July 2022 has gone from strength to strength. Called LINK, it brings together local young adults with learning disabilities so they can be the voice of people with learning disabilities within their local community. It's facilitated by two members of staff with learning disabilities.

Financial Advocacy funded by Henry Smith, the Lottery cost of living fund, the Household Support Fund and National Grid

In the cost of living crisis, citizens required more support to cope with the challenges. Through these funders we were able to re-open our referrals, recruit more staff, increase advocacy hours and provide more practical support through warm packs and warm home support.

West Midlands Self-Advocacy Network

Through our WMSAN funded link worker we are members of this important voice for change in the West Midlands. This project enables CASBA to network with and draw on the expertise of people with lived experience. The network is one of the ways CASBA is able to be aware of gaps in provision and together with our community, co-design and co-create solutions.

4. Achievements and Performance 2023-24

All achievements were made while dealing with the continuing pandemic's impact on the organisation and society.

Key statistics

- CASBA worked with 252 citizens, with many having contact with advocates multiple times due the holistic nature of our work and the complexity and urgency of their issues
- Lottery funded project Pregnancy to Parenthood, co-designed and co-created with people with lived experience launched October 2021, continued to reach increasing numbers of parents with learning disabilities.
- Between December 23 and February 24, we saw demand rise exponentially due to the cost of living crisis. We had to take the difficult decision to close referrals to manage, re-opening in February 24. By March, we had increased advocacy hours by 22% to cope
- 27 people volunteered for CASBA as trustees, ambassadors or on projects.
Nearly 33,000 people saw messages about CASBA's work on social media, plus we secured our first ever coverage on national TV, as well as an interview in The Guardian newspaper.
- We turned a deficit from 22/23 into a surplus 23/24 increasing income by 45% on last year.
- We aim to have 40% of our income as unrestricted, and we achieved this milestone in 2 quarters.
- We continue to diversify our income streams, adapting 500 Miles to online, increasing participation by working with more corporates.
- We increased our Christmas income through fund-matching platform The Big Give
Our new website has allowed us to add much more content with over 20 blog posts published over the year.
We reached nearly 4,500 visitors.

Plans for 2024-25

- To continue to provide financial stability for the organisation in the short term and further expand the different streams of income in the medium and long term through the five-year organisational strategy launched last year, fundraising strategy and marketing and comms strategy to be commissioned this year.
- To further develop the current staff team experience and talent through training, new support programmes and an increased focus on well-being and performance.
- To continue the flexibility of roles to work on different projects and to further adapt to the hybrid working world
- To keep under review and close scrutiny the organisation's financial systems, office administration and office requirement to achieve best value and best practice.
- Increase traded income by 10%, inline with our charitable aims
- To develop learning disability training for employers seeking to make their workplaces more inclusive and to open up more employment opportunities for people with learning disabilities
- To explore working with young people in transition (to college and from college)
- To continue CASBA's exploration into ways to better quantify the organisation's impact and communicate it widely
- To further increase the organisation's profile capitalising on our new website, brand and enhanced digital presence
- To increase the voice of people with learning disabilities at all levels in the organisation
- To take steps to increase the organisation's diversity and inclusion
- To increase our partnerships and work more collaboratively with others

This report was approved by CASBA's Board of Trustees on 7 November 2024 and signed on their behalf by:



.....
Chairperson

INDEPENDENT EXAMINER'S REPORT TO CASBA

I report on the accounts of the charity for the year ended 31st March 2024, which are set out on pages 6 to 17.

Respective responsibilities of the CASBA Board of Trustees and examiner

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

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to: -

Examine the accounts (under section 145 of the 2011 Act);

To follow procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the 2011 Act); and

To state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Board members concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention: -

1. Which gives me reasonable cause to believe that in any material respect the requirements:
To keep accounting records in accordance with section 130 of the 2011 Act; and
To prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act;

Have not been met; or

2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

M. A. Edwards Date 7/11/2024

Michael Alan Edwards

For and on behalf of :-

M. A. Edwards Accountants Limited,

Chartered Accountants,

26, The Green,

Kings Norton,

Birmingham,

B38 8SD.

Annual accounts for the period

Period start date

01-Apr-23

To

Period end
date

31-Mar-24

Section A Statement of financial activities (including summary income and expenditure account)

	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	Prior year funds £
Income					
Income and endowments from:					
Donations and legacies	8,486		-	8,486	13,960
Grant income	130,890	318,815	-	449,705	303,430
Interest income	2,331			2,331	321
Other income	883	5,610	-	6,493	3,891
Total	142,590	324,425	-	467,015	321,602
Expenditure (Note 3)					
Expenditure on:					
Raising funds	4,779	11,079	-	15,858	11,603
Charitable activities	54,046	221,375	-	275,421	255,772
Total	58,825	232,454	-	291,279	267,375
Net income/(expenditure)	83,765	91,971	-	175,736	54,227
Transfers between funds					
Other recognised gains/(losses):					
Gains and losses on revaluation of fixed assets for the charity's own use	-	-	-	-	-
Other gains/(losses)	-	-	-	-	-
Net movement in funds	83,765	91,971	-	175,736	54,227
Reconciliation of funds:					
Total funds brought forward	97,623	51,537	-	149,160	94,933
Total funds carried forward	181,388	143,508	-	324,896	149,160

Note - 1,198 difference from 22/23. In Xero net movement in funds £55,425 but signed accounts £54,227.

Section B Balance sheet

	Total this year £	Total last year £
Current assets		
Debtors (Note 6)	20,000	3,692
Cash at bank and in hand	309,899	174,783
Total current assets	329,899	178,475
Creditors: amounts falling due within one year (Note 7)	3,806	29,315
Net current assets/(liabilities)	326,093	149,160
Total assets less current liabilities	326,093	149,160
Funds of the Charity		
Restricted income funds	140,425	51,537
Unrestricted funds	185,668	97,623
Total funds (Note 8)	326,093	149,160

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the
trustees/directors

Print Name	Date of approval dd/mm/yyyy
J Pountney	07/11/2024

Section C

Notes to the accounts

Note 1 Basis of preparation

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

1.2 Going concern

There are no material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern.

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note 2.

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Note 2

2.1 INCOME

Recognition of income

Accounting policies

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Contractual income and performance related grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Support costs

The charity has incurred expenditure on support costs.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

2.2 EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Redundancy cost

The charity made redundancy payments during the reporting period. They have been included as an item of salary expenditure and detailed in Note 7.3

Deferred income

No material item of deferred income has been included in the accounts.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts

2.3 ASSETS

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Section C	Notes to the accounts	(cont)
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Note 3 Expenditure

Analysis	Unrestricted funds	This year Restricted income funds	Total funds	Unrestricted funds	Last year Restricted income funds	Total funds
Expenditure on raising funds:			£			£
Salary cost attributed to fundraising	4,020	7,331	11,351	4,201	3,421	7,622
Professional cost of external fundraiser	759	3,747	4,507	-	3,981	3,981
Total expenditure on raising funds	4,779	11,079	15,858	4,201	7,402	11,603

Expenditure on charitable activities:

Salaries - Admin and management	24,619	38,416	63,035	7,320	34,870	42,190
Salaries - Projects	3,376	118,045	121,421	4,294	125,362	129,656
Rent and insurance	2,267	13,705	15,972	2,809	6,269	9,078
Telephone and internet	1,715	2,262	3,976	2,039	3,110	5,150
Printing, postage and stationery	354	149	503	517	743	1,260
Advertising and marketing	-	2,790	2,790	57	4,250	4,307
Equipment leasing	525	4,259	4,784			-
Repairs and renewals			-			-
Software and IT costs	3,151	8,506	11,657	1,092	2,868	3,961
Accountancy fees	4,430	708	5,138	890	1,850	2,740
Other professional fees	10,665	16,588	27,253	1,292	41,383	42,675
Training costs	360	5,818	6,178	-	7,077	7,077
Travel costs	14	362	376	104	4,322	4,426
Recruitment Cost	1,165	3,835	5,000	-	-	-
Sundry expenses	1,406	5,932	7,338	851	2,402	3,253
Total expenditure on charitable activities	54,047	221,375	275,422	21,265	234,507	255,772
TOTAL EXPENDITURE	58,826	232,454	291,280	25,466	241,909	267,375

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done

Note 4

Analysis	This year			Last year		
	Unrestricted funds	Restricted income funds	Total funds £	Unrestricted funds	Restricted income funds	Total funds £
National Lottery		82,568	82,568	-	92,641	92,641
Charities Aid	-	-	-	-	74,378	74,378
Wesleyan Foundation	-	-	-	-	9,999	9,999
Henry Smith Charity	-	48,095	48,095	-	47,300	47,300
NNS Fund	-	20,668	20,668	-	20,000	20,000
Other grants	130,890	26,432	157,322	29,326	29,786	59,112
West Midlands Self	-	20,000	20,000	-	-	-
Lottery Cost of Living	-	42,436	42,436	-	-	-
Income Maximisation	-	39,691	39,691	-	-	-
Heart of England	-	4,984	4,984	-	-	-
DEUTSCHE BANK HOUSING	-	5,000	5,000	-	-	-
PHP Fund Heart of England	-	10,000	10,000	-	-	-
Groundwork	-	8,964	8,964	-	-	-
National Grid	-	9,978	9,978	-	-	-
Total grants	130,890	318,815	449,705	29,326	274,104	303,430

Section C**Notes to the accounts****Note 4****Fees for examination of the accounts**

This year £	Last year £
1,200	1,200

0

Section C	Notes to the accounts
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Note 5 **Paid employees**

5.1 Staff Costs

	This year £	Last year £
Total staff costs	201,183	179,471

This year:

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

Pension expenses were allocated against the same funds as the corresponding salaries.

5.2 Average head

The parts of the

	This year Number	Last year Number
Fundraising	1	1
Charitable Activities	9	10
Governance	2	1
Other		-
Total	12	12

Section C

Notes to the accounts

(cont)

Note 6

Debtors and prepayments

Accrued income

Prepayments

This year £	Last year £
20,000	3,692
	0
Total20,000	3,692

Section C	Notes to the accounts	(cont)
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Note 7 **Creditors and accruals**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accounts payable	3806	7,845	-	-
Accruals		1,470	-	-
Income in Advance		20,000		
Total	3,806	29,315	-	-

Section C
Notes to the accounts
Note 8 Charity
8 Details of material funds held and movements during the CURRENT reporting period

** Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Opening Balance £	Income £	Expenditure £	Closing Balance £
Access to Work	R	92	4375	4337.27	130
BCC DV	R	4025	1782	4556.53	1250
Big Lottery - Parents	R	0		36	-36
BVSC	R	-5270	7000	1,778	-48
CAF	R	-1378			-1378
Comic Relief	R			749	-749
Cotteridge Quakers SA and AM	R	1514		1,572	-58
DEUTSCHE BANK HOUSING	R	0	5000		5000
Earned Income	R	0	800	500	300
Forward Carers	R	1	9556	615	8942
General Fund	U	98821	145184	58,336	185669
Groundwork	R		8964	7309.61	1654
Heart of England	R		4984	-	4984
Henry Smith	R	10597	48095	45,733	12959
Housing 6 months - Oak/Shelter	R			6	-6
Maximisation Fund Heart of Eng	R		39691	-	39691
Lottery Cost of Living Fund	R		42436	28,001	14435
National Grid	R		9978	765	9212
NLCF	R	10471	41885	89,836	-37480
NLCF Year 3	R		40683	8,012	32671
NNS	R	20000	20668	20,012	20656
Oak Foundation	R		50	4,732	-4682
PHP Fund Heart of Eng	R		10000	-	10000
Wesleyan	R	9008		9,139	-131
WM Advocacy	R	2478	5886	5,255	3109
WM Self-Advocacy	R		20000		20000
TOTALS		£150,359	£467,015	£291,281	£326,093
Total Funds as per balance					326,093

Section C	Notes to the accounts	(cont)
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Note 9	Transactions with trustees and related parties
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From	01/04/2023	to	31/03/2024
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9.1 Trustee remuneration and benefits

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity

9.2 Trustees' expenses

No trustee expenses have been incurred

9.3 Transaction(s) with related parties

This year

There have been no related party transactions in the reporting period

Last year

There have been no related party transactions in the reporting period