PNF

Charity Registration No. 1109897

Company Registration No. 5354254 (England and Wales)

DUDLEY ADVOCACY LIMITED

(A COMPANY LIMITED BY GUARANTEE)

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2020

DUDLEY ADVOCACY LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	D Price (Chairman) Mrs C M Grimmitt (Deputy chair) J Turley K E Drew Mrs J Shiels Miss J Jandhu
Secretary	Mrs L A Nock
Chief officer	Mrs L A Nock
Charity number	1109897
Company number	5354254
Principal address	The Savoy Centre Northfield Road Netherton Dudley West Midlands DY2 9ES
Registered office	The Savoy Centre Northfield Road Netherton Dudley West Midlands DY2 9ES
Independent examiner	Christopher Cooper F.C.A., F.C.C.A Price Pearson Finch House 28 - 30 Wolverhampton Street Dudley DY1 1DB
Bankers	HSBC 226 High Street Dudley West Midlands DY1 1PQ

DUDLEY ADVOCACY LIMITED

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DUDLEY ADVOCACY LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2020

The trustees present their report and financial statements for the year ended 31 March 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

Dudley Advocacy ensures that vulnerable people in Dudley have the right to be heard, listened to and not marginalized or socially excluded.

Our aims, as always are –

- To defend equal rights and fight discrimination.
- To support people to ensure that their human rights are upheld.
- To represent the needs and wishes of vulnerable people.
- To support people who need help to express their views and to make sure they are heard, listened to and receive answers.
- To enable people to have a say in the services they use and who works in them.

We achieve these aims by –

- putting vulnerable people first
- listening to what vulnerable people have to say
- making sure that people who should be listening begin and continue to listen
- asking questions of people and organisations that haven't been asked before
- expecting and receiving answers to questions and if none is forthcoming, then we ask again and again

In setting our objectives and planning our activities the Trustees have given careful consideration to the duty in Section 17/(5) of the Charities Act 2011 to have due regards to the Charity Commission's general guidance on public benefit.

Achievements and performance

Advocacy

Dudley Advocacy has provided advocacy support to people with statutory advocacy and non-statutory advocacy.

We received 798 enquiries regarding advocacy support.

We provided advocacy support to 769 people, 64 people per month.

We provided statutory and non-statutory advocacy.

We continued to provide Care Act advocacy for people who have substantial difficulties and need support with care assessment and support planning, reviews, safeguarding and complaints. We also support Carers with Carers assessments.

Our Care Act advocacy service supported 199 people.

Our IMCA service supports people who have no family or friends and have no capacity to make important decisions such as serious medical treatment including DNARs, accommodation, safeguarding and reviews.

The DoLS advocacy service provides support to people who have no capacity and have been deprived of their liberty and acts as a relevant person's representative (RPR). The RPR ensures that the person is safe and cared for and the deprivation is met in the least restrictive way. In some cases, the RPR can also support a relative of the person who is subject to a DoLS.

The period of deprivation can be up to 12 months and the RPR is needed during this time to support the person or their relative.

We continued to work with DMBC on a pilot project that offers more support to people subject to a DoLS. This involves extra training and support for some of our volunteers so that they can visit the person on a more regular basis because the RPR's time is limited due to volume and insufficient funding.

Our IMCA/DoLS service supported 216 people.

We also supported 12 people under our Community DoLS service. This service was spot purchased by DMBC when needed.

Our statutory staff team and our DoLS volunteers supported 427 people in Dudley during the year.

We continued to provide and Out of Borough (OOB) DoLS for people who are not Dudley residents but are funded by Dudley and require RPR support. We also provided support to people who are funded by other local authorities both in Dudley and other areas. These services were spot purchased as and when needed.

Our OOB DoLS RPR service supported 124 people.

The non-statutory advocacy services we provided were Complex Needs, Volunteer and Parents.

We provided advocacy for people with complex needs. Our Complex service supported a number of people including people whose homes were closing and whose care was changing but did not fit the criteria for Care Act advocacy. This service is funded by DMBC.

Our complex advocacy service supported 75 people.

Using our second year of funding from Tudor Trust we continued to provide advocacy with our Volunteer Advocacy and Parents Advocacy service.

Our Volunteer service continued to recruit and train volunteer advocates to people with a learning disability with many different issues. Volunteers support on a long term basis as a citizen advocate or for short term as a crisis advocate.

Our volunteer service supported 88 people.

Our Parents service supported parents with a learning disability whose children are subject to safeguarding children proceedings. This advocacy service works with parents on a long term basis until the end of the proceedings which can be from 6 months to 10 months.

Our Parents advocacy service supported 55 people.

The Volunteer Development Officer and the Parent's Advocate have worked closely together to identify cases where both projects can work closely together to provide the Parents with consistent, holistic support and without this service they could be left unsupported at potentially the most traumatic time of their lives.

Across all of the different advocacy services we provide, people are supported with many issues including –

Accommodation
Care planning and support
Care reviews
Child Protection
Complaints
Deprivation of liberty
Employment
Finances
Parenting issues
Safeguarding
Serious medical treatment
Social inclusion

With advocacy support with these issues, outcomes obtained for people change their lives in positive and empowering ways including –

Being listened to and receiving answers
Increased independence
Feel safer
Involved in decisions about their life
More socially included
Less discrimination
Better quality of life
Access to increased, improved and more appropriate services
Increased dignity and respect
Rights being upheld

Other activities

We continued to implement a continuous programme of improvement and development of our procedures to enhance the way we work. This made our services more productive and cost effective.

We worked with other organisations and DMBC as part of a bid for the tender for advocacy services in Dudley. This consisted of consultations, planning meetings to investigate and discuss ways of how organisations could work together collaboratively to ensure advocacy services continue to meet the need of the person.

We celebrated with our volunteers and thanked them for their time, commitment and expertise. Without our volunteers, many people would struggle with many different issues. Our volunteers ensure they are there for people when they really need them and have no one else.

Financial review

The Statement of Financial Activities shows gross income for the year of £299,144 and expenditure of £297,946.

Reserves stand at £175,820 in total all of which are unrestricted funds.

Reserves

Dudley Advocacy holds general unrestricted reserves in order to:

- ensure that Dudley Advocacy can meet its obligations in the short term in the event of late payment of grants
- cover any outstanding liabilities such as staff redundancy payments and remaining lease commitments
- ensure that Dudley Advocacy's core activity can continue during a period of unforeseen difficulty
- finance an unexpected increase in running costs
- finance some unexpected capital expenditure

The directors and trustees will seek to maintain unrestricted funds, not designated for the next 12 months or invested in fixed assets, equivalent to a minimum of 6 months revenue expenditure on its core activities to finance theses eventualities should they occur. In the event that these reserves significantly exceed this amount in any one year the Management Committee will determine a planned use of these excess reserves on activities in the following financial year.

'Core activities' are defined as those general advocacy activities funded from the core grant received by Dudley Advocacy Limited.
The reserves will be maintained in a form realisable within 28 days.

On this basis the required level of free reserves at 31 March 2020 was £179,000 and the actual level of free reserves was £175,000. The charitable company considers that reserves held now will ensure that in the event of a significant drop in funding, they will be able to continue their current activities while consideration is given to ways in which additional funds may be raised.

Risk Management

The directors and trustees monitor the major strategic, business and operational risks which the charitable company faces to ensure that systems are adequate to mitigate these risks.

Future plans

We will continue to work on a continuous programme of improvement and development so that Dudley Advocacy can continue to be an independent, efficient, responsive, adaptable and user led service.

We will continue to work with commissioners and other organisations to input into the tender for advocacy and other services that will be included in the future contract with DMBC.

We will work with DMBC and other local authorities to provide an In borough and Out of Borough DoLS service until the forthcoming LPS service is implemented.

Our Volunteer service and our Parents service will continue to support people with a learning disability. These services are part funded by Tudor Trust until August 2021. We will continue to jointly promote and raise awareness of the Volunteers and Parent's projects.

We will seek funding to provide more non-statutory generic advocacy services so that people who do not fit any statutory criteria can be offered advocacy support. We will continue to seek additional funding so we can continue to offer advocacy through our Volunteer and Parents advocacy projects

We will continue to provide statutory and non-statutory advocacy for people who are in need of support with many different issues and ensure that they are treated with dignity and respect, are not discriminated against and have a say in the way they live their lives.

Structure, governance and management

The charitable company is constituted as a company limited by guarantee and was set up by a Memorandum and Articles of Association on 7 February 2005 as amended by special resolutions dated 1 June 2005 and 26 July 2006.

The objects of the charitable company are to provide an advocacy service, to assist in any way any person with a disability, including, but not restricted to, learning difficulties, physical disabilities, mental illness or age.

The day to day running of the charity is delegated to the chief officer under the supervision of the trustees.

The charity is also grateful to a number of volunteers who assist in various capacities.

Members of the Council of Management

All directors of the company are also trustees of the charitable company and there are no other trustees. None of the trustees have any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £10 in the event of a winding up. All trustees that served during the year are listed below:

D Price (Chairman)	
Mrs C M Grimmitt (Deputy chair)	
J Turley	
K E Drew	
Mrs J Shiels	
P Oakley	(Resigned 9 April 2019)
Mr M A Rumble	(Resigned 9 April 2019)
Miss J Jandhu	

The trustees are elected from the membership of the organisation. Trustees are nominated, proposed and seconded by members and carried at the AGM. Trustees are able to co opt a person to the committee for their expertise and knowledge, usually from statutory organisations, however those persons co opted have no voting powers.

Asset cover for funds

Note 16 sets out an analysis of the assets attributable to the various funds. These assets are sufficient to meet the charity's obligations on a fund by fund basis.

Investments

Under the Memorandum and Articles of Association the charitable company has the power to make any investment which the directors and trustees see fit.

The trustees' report was approved by the Board of Trustees.

D Price (Chairman)
Trustee
Dated: 11 August 2020

DUDLEY ADVOCACY LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DUDLEY ADVOCACY LIMITED

I report to the trustees on my examination of the financial statements of Dudley Advocacy Limited (the charitable company) for the year ended 31 March 2020, which are set out on pages 7 to 20.

Responsibilities and basis of report

As the trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charitable company's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charitable company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Qualified member of ICAEW, which is one of the listed bodies.

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 charitable company as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.

Christopher Cooper F.C.A., F.C.C.A
Price Pearson

Qualified member of ICAEW
Finch House
28 - 30 Wolverhampton Street
Dudley
West Midlands
DY1 1DB

Dated: 27 August 2020

DUDLEY ADVOCACY LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2020

	Notes	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
Income from:					
Donations and legacies	2	59,120	-	59,120	59,120
Charitable activities	3	159,770	80,192	239,962	234,257
Investments	4	62	-	62	43
Total income		218,952	80,192	299,144	293,420
Expenditure on:					
Charitable activities	5	217,754	80,192	297,946	270,137
Net income for the year/ Net movement in funds		1,198	-	1,198	23,283
Fund balances at 1 April 2019		174,622	-	174,622	151,339
Fund balances at 31 March 2020		175,820	-	175,820	174,622

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

DUDLEY ADVOCACY LIMITED

BALANCE SHEET

AS AT 31 MARCH 2020

	Notes	2020 £	£	2019 £	£
Fixed assets					
Tangible assets	**10**		1,210		1,275
Current assets					
Debtors	**12**	15,595		7,122	
Cash at bank and in hand		184,690		186,731	
		200,285		193,853	
Creditors: amounts falling due within one year	**13**	(25,675)		(20,506)	
Net current assets			174,610		173,347
Total assets less current liabilities			175,820		174,622
Income funds					
Unrestricted funds			175,820		174,622
			175,820		174,622

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2020.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 11 August 2020

D Price (Chairman)
Trustee

Mrs C M Grimmitt (Deputy chair)
Trustee

Company Registration No. 5354254

1 Accounting policies

Charity information

Dudley Advocacy Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is The Savoy Centre, Northfield Road, Netherton, Dudley, West Midlands, DY2 9ES.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charitable company is a Public Benefit Entity as defined by FRS 102.

The charitable company has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1 Accounting policies **(Continued)**

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Unrestricted funds

Core Services

This is the general fund of the charity funded by Dudley Metropolitan Borough Council (DMBC).

Independent Mental Capacity Advocate (IMCA)

This service is a statutory advocacy project which began in April 2007. It provides vulnerable people who lack capacity advocacy support to make decisions regarding accommodation issues and serious medical treatment. It can also provide support to people at reviews and if they are subject to an Adult Protection order.

Unrestricted designated funds

These comprise funds which have been set aside at the discretion of the trustees for specific, but not legally binding purposes. The purposes of the designated funds are set out in the notes to the accounts.

Restricted funds

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Items of income are recognised and included in the accounts when all of the following criteria are met:
-the charity has entitlement to the funds;
-any performance conditions attached to the items of income have been met or are fully within the control of the charity;
-there is sufficient certainty that the receipt of the income is considered probable; and
-the amount can be measured reliably.

Donations and legacies

Included are grants receivable from Dudley Metropolitan Borough Council to provide core funding for the charity's activities and other small donations. They are accounted for gross when receivable, as long as they are capable of financial measurement.

Project grant income

Grant income represents grants received for specific projects within the charity's activities. Grant income received which is subject to conditions before it can be spent, is deferred and carried forward in creditors in a Deferred income until the conditions have been met.

Other income

Other income is accounted for on a receivable basis.

Interest

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon the notification of the interest paid or payable by the bank.

1 Accounting policies **(Continued)**

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that a settlement will be required and the amount of the obligation can be measured reliably.
Expenditure on charitable activities is in respect of Advocacy service for vulnerable people.

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are included within support costs and comprise costs involved in the public accountability of the charity and its compliance with regulation and good practice.

Where expenses are incurred which relate to more than one of the charity's activities these are allocated between projects and core services on the following basis:
On an actual basis wherever possible or otherwise the trustees' best estimate.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and machinery	33.33% p.a. straight line basis
Furniture, fixtures and fittings	25% p.a. straight line basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

Individual items under £200 are not capitalised.

1.7 Impairment of fixed assets

At each reporting end date, the charitable company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1 Accounting policies **(Continued)**

1.9 Financial instruments

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Impairment of financial assets

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected.

If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in net income/(expenditure) for the year.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in net income/(expenditure) for the year.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charitable company transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1 Accounting policies **(Continued)**

Other financial liabilities

Derivatives, including interest rate swaps and forward foreign exchange contracts, are not basic financial instruments. Derivatives are initially recognised at fair value on the date a derivative contract is entered into and are subsequently re-measured at their fair value. Changes in the fair value of derivatives are recognised in or in finance costs or finance income as appropriate, unless hedge accounting is applied and the hedge is a cash flow hedge.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charitable company's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.12 Leases

Rentals payable under operating leases, including any lease incentives received, are charged to income on a straight line basis over the term of the relevant lease.

2 Donations and legacies

	2020	2019
	£	£
Grants receivable for core activities - Dudley MBC	59,120	59,120

The total of £59,120 received in 2020 and 2019 relate to unrestricted funds.

3 Charitable activities

	2020 £	2019 £
Dudley MBC - IMCA	48,510	48,510
Dudley MBC - People with complex learning difficulties	30,192	30,192
Dudley MBC Care Act	44,352	81,952
Out of Borough Relevant Persons Representative	56,697	32,080
Dudley MBC other (RPR / Pilot Project)	10,211	8,190
The Tudor Trust	50,000	33,333
	239,962	234,257

Analysis by fund		
Unrestricted funds	159,770	
Restricted funds	80,192	
	239,962	

For the year ended 31 March 2019		
Unrestricted funds		170,732
Restricted funds		63,525
		234,257

4 Investments

	2020 £	2019 £
Interest receivable	62	43

5 Charitable activities

	2020 £	2019 £
Staff costs	255,325	234,008
Depreciation and impairment	865	665
Staff training	2,434	2,781
Rent	8,876	5,575
Travel & subsistence	10,248	6,715
Printing, postage & stationery	1,645	2,010
Telephone & internet	3,862	4,303
Insurance	1,954	1,925
Sundry expenses	2,975	2,535
Computer costs	2,570	2,291
	290,754	262,808
Governance costs (see note 6)	7,192	7,329
	297,946	270,137

Of the £297,946 expenditure in 2020 (2019: £270,137), £217,754 (2019: £204,322) was charged to unrestricted funds and £80,192 (2019: £65,815) to restricted funds.

6 Governance

	Governance costs £	2020 £	2019 £	Basis of allocation
Staff costs	2,462	2,462	2,359	Staff time
Accountancy	4,530	4,530	4,770	Direct
Printing & stationery	200	200	200	Estimated
	7,192	7,192	7,329	

Accountancy includes £1,000 (2019: £1,000) for the external scrutiny and £3,530 (2019: £3,770) for other services.

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits during the year, but 1 (2019 - 2) of them was reimbursed a total of £35 expenses (2019 - £21) for travelling expenses.

8 Employees

Number of employees

The average monthly number of employees during the year was:

	2020 Number	2019 Number
	9	9

Employment costs	2020 £	2019 £
Wages and salaries	228,541	214,101
Social security costs	23,077	17,622
Other pension costs	3,707	2,285
	255,325	234,008

There were no employees whose annual remuneration was £60,000 or more.

9 Taxation

In the opinion of the trustees, all income of the charity in the year is outside the scope of income tax or corporation tax.

10 Tangible fixed assets

	Furniture, fixtures and fittings £
Cost	
At 1 April 2019	10,454
Additions	800
At 31 March 2020	11,254
Depreciation and impairment	
At 1 April 2019	9,179
Depreciation charged in the year	865
At 31 March 2020	10,044
Carrying amount	
At 31 March 2020	1,210
At 31 March 2019	1,275

11 Financial instruments

	2020 £	2019 £
Carrying amount of financial assets		
Debt instruments measured at amortised cost	13,627	5,968
Carrying amount of financial liabilities		
Measured at amortised cost	9,008	3,839

12 Debtors

Amounts falling due within one year:	2020 £	2019 £
Trade debtors	12,142	5,218
Other debtors	1,485	750
Prepayments and accrued income	1,968	1,154
	15,595	7,122

13 Creditors: amounts falling due within one year

	Notes	2020 £	2019 £
Deferred income	14	16,667	16,667
Other creditors		5,008	(233)
Accruals		4,000	4,072
		25,675	20,506

14 Deferred income

Deferred income is included in the financial statements as follows:

	2020 £	2019 £
The Tudor Trust	16,667	16,667

15 Movement in funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

		Movement in funds		
	Balance at 1 April 2019	Incoming resources	Resources expended	Balance at 31 March 2020
	£	£	£	£
Unrestricted funds:	174,622	218,952	(217,754)	175,820
Restricted funds:				
People with complex learning disabilities	-	30,192	(30,192)	-
The Tudor Trust	-	50,000	(50,000)	-
	174,622	299,144	(297,946)	175,820

People with complex learning difficulties
This is funded by Dudley Metropolitan Borough Council and offers support to people with complex learning disabilities.

The Tudor Trust
Funding from The Tudor Trust has been used to support the costs of the Parent Advocacy team; mainly salary costs of the Parent advocate and The Volunteer Development officer.

16 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fund balances at 31 March 2020 are represented by:			
Tangible assets	1,210	-	1,210
Current assets/(liabilities)	174,610	-	174,610
	175,820	-	175,820

17 Financial commitments, guarantees and contingent liabilities

There were no significant liabilities at the balance sheet date (2019 - £Nil).

18 Operating lease commitments

At the reporting end date the charitable company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2020	2019
	£	£
Within one year	3,168	8,280

19 Capital commitments

Capital commitments contracted for at the balance sheet date amounted to £Nil (2019 - £Nil).

20 Control and limited liability

The charitable company is not under the control of any one particular party.

The charitable company is a registered charity and has been granted the power to dispense the word 'Limited' from its name.

The liability of the members is limited by guarantee to a sum not exceeding £10 in the event of the company being wound up.