

**Company Registration Number: 06820227**

**USER VOICE**

**A COMPANY LIMITED BY GUARANTEE  
(CHARITY NO. 1136047)**

**REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2019**



**USER VOICE**

**A COMPANY LIMITED BY GUARANTEE  
(CHARITY NO. 1136047)**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2019**

---

<b>Index</b>	<b>Page</b>
Report of the Board	1 – 11
Independent auditors' report	12 - 14
Statement of financial activities	15
Balance sheet	16
Cash Flow statement	17
Notes to the financial statements	18 – 29

## USER VOICE

### REPORT OF THE BOARD FOR THE YEAR ENDED 31 MARCH 2019

---

The Board is pleased to present its report and financial statements for the year ended 31 March 2019.

#### Reference and administrative information

<b>Directors</b>	David Harrison Mark Johnson Noel Gordon Max Kelly Guy Robinson Heather Munro	Treasurer  Chair
<b>Company Secretary</b>	Daniel Hutt	
<b>Chairman</b>	Noel Gordon	
<b>Chief Executive Officer</b>	Mark Johnson	
<b>Senior Management Team</b>	Chief Executive Officer Chief Operating Officer Head of Operations	
<b>Company Number</b>	06820227	
<b>Registered Charity Number</b>	1136047	
<b>Registered Office</b>	20 Newburn Street, London, SE11 5PJ	
<b>Auditors</b>	Moore Kingston Smith LLP, Devonshire House, 60 Goswell Road, London, EC1M 7AD	
<b>Accountants</b>	JS2 Limited, One Crown Square, Woking, Surrey, GU21 6HR	
<b>Bankers</b>	Coutts and Co, 440 Strand, London WC2R 0QS	

#### Annual review

During the year User Voice has continued to focus on strengthening its capabilities and capacity to deliver service users the experience they need and deserve. We have focussed on delivery quality, building skills among our delivery teams, building leadership skills among our Engagement Team Leaders and driving an internal culture of inclusion and accountability. We introduced a flatter organisational structure to emphasise the role of the centre as an enabler to our regional delivery teams. We brought our regional teams together more frequently to share best practice and to model the "User Voice Way" more consistently; we stepped up the communication flow to embed learnings more quickly into our national service model; and, we launched an internal campaign to ensure our standard policy framework was understood and adhered to by all our people.

The fundamental values of User Voice remain consistent with our founding principles; to give service users a meaningful voice in their own prison or probation ecosystem; to design solutions through lived experience; and, to innovate our own service model to respond to the dynamic environment in which our service users experience the criminal justice system. This year, we have prioritised the need for

## **USER VOICE**

### **REPORT OF THE BOARD FOR THE YEAR ENDED 31 MARCH 2019**

---

our people to re-connect with these values and to ensure they pervade everything we do. We are a leader in service user engagement in this country, having invented and operationalised many tools and approaches that have become a gold standard in our sector. But we also know that, while we have to build on our heritage, we must continue to innovate new approaches and new solutions that address the contemporary realities of criminal justice pressures. That's why we have continued to actively build our research capability, conducting analysis into new pressures and developing new solutions to deal with them. Our Research and Knowledge capability is a fundamental element of the User Voice business model and we are always looking for new ways to bring insight into our service delivery offers.

The Board of Trustees, and its Committees, have therefore focussed on three critical change programmes which are essential to sustaining our leadership position as an advocate of service user engagement; firstly, refining the User Voice Way and embedding the associated best practices across our regional teams; secondly, strengthening our Research and Knowledge capability to ensure it generates new insights and innovation into our core delivery services; and, thirdly, adjusting our operating model to leverage central capabilities more effectively and empower our delivery teams to work more collaboratively.

The fruits of the change programme have become evident as the year progressed and will provide sound building blocks for our continued expansion:

- Our people have the right skills and tools to do their jobs properly, demonstrating strong leadership and a clear respect for the organisation's culture and values.
- Our processes are more consistent across locations and we operate with more common standards.
- Our resources and funding have remained satisfactory, demonstrating efficient quality and financial management of contracts and business development activities, optimising the working capital cycle and maintaining a stable cash flow position.

Overall, we have emerged from a year of modernisation with a stronger leadership team, more consistent results and more sustainable innovation in our service offers. We look forward to building on these core strengths next year and to maintaining our pre-eminent position as the leader in service user engagement in the UK.

#### **Structure, governance and management**

User Voice became registered as a charity with the Charity Commission for England and Wales on 21 May 2010. It is a charitable company limited by guarantee, with no share capital and is governed by its Memorandum and Articles of Association dated 16 February 2009, as amended by special resolution on 7 May 2010. The liability of each member in the event of winding up is limited to a maximum of £10.

In accordance with the governing document, there shall be not less than two directors at any one time. The directors, who are also the charity trustees, are normally elected by the members of the company in a general meeting. The Board may appoint any member of the company as a director either as an additional director or to fill a casual vacancy. Any member so appointed must retire at the next annual general meeting but is eligible for re-election. The trustees delegate the day to day management to the senior management team.

## **USER VOICE**

### **REPORT OF THE BOARD FOR THE YEAR ENDED 31 MARCH 2019**

---

Each new trustee will receive an induction session with the Chairman and Chief Executive, where they are provided with the background to the charity and its work and receive guidance on their role as a director and trustee of the charity.

Trustees are periodically updated on the most important matters relating to the organization's activities, as well as the latest charity sector developments and best practice guidance. The senior management review User Voice's risk register on a monthly basis, and update Trustees when appropriate based on the nature of the issue, and the likelihood of occurrence and potential impact. The most relevant and pressing issues can be discussed in ad hoc mini Board meetings or operational meetings, organised specifically for this purpose. The action plans contained in the risk register then incorporate Board comments and proposed mitigating activities. Trustees are encouraged to keep up-to-date with sector developments relevant to their role throughout their term of office.

#### **Risk management**

The directors have reviewed the major and financial risks that impact on the work of the charity. The systems that have been established enable the directors to review and take necessary steps to lessen these risks.

The principal risks identified include:

- Ensuring User Voice is able to operate in an increasingly commercial environment, both on a financial and contractual level. The importance of this has been recognised by creating a new senior management commercial post which is responsible for this.
- Ensuring appropriate and robust organisational processes and procedures are consistently followed as the organisation continues to expand. As a result User Voice has received significant investment and pro bono support from the Social Business Trust and its partners.

#### **Objectives and activities**

The object of User Voice is to advance education for the public benefit in criminal justice and the rehabilitation of offenders by conducting study and research and disseminating the useful results of that research to the public.

#### **Public benefit**

The directors have complied with section 17(5) of the 2011 Charities Act, having due regard for the Charity Commission's guidance on public benefit, including the guidance 'Public Benefit: running a charity (PB2)', when reviewing the trust's aims and objectives.

#### **Who we are**

We are committed to making the criminal justice system work for everyone. Our unique approach is designed, deployed and delivered by former service users working alongside current service users and providers. We have been delivering significant change in the criminal justice system for a decade and bring about transformation for: institutions, individuals and the agenda – so the system can work for everyone. We believe the experience of users is vital for positive change.

## USER VOICE

### REPORT OF THE BOARD FOR THE YEAR ENDED 31 MARCH 2019

---

#### **What we do**

##### ***Change for institutions***

With spiralling costs and unprecedented pressure on budgets, financial pressures are very real. But also there is a stark human cost to institutions that don't work for service users – and society needs to find a fix.

User Voice applies our proven **User Council** model to prisons, probation and other services, giving decision-makers a tried-and-tested route to engagement, feedback and continuous improvement from service users.

##### ***Change for Individuals***

Engagement with services is as low as re-offending rates are high. As a society we need better ways to integrate people who have been in prison.

At User Voice we facilitate **User-Led Change**. With the right opportunity, encouragement and support, everyone can play an influential role in society. We know because we have done it ourselves.

##### ***Change in the Agenda***

If you want different outcomes you have to try different approaches, and there is a lack of clear vision for criminal justice. We believe that those who have navigated the criminal justice system should be leading this conversation.

**User Research** offers policy-makers and service providers the opportunity to learn from, and act upon, the insights of those hardest to reach. Our insight leads the conversation around system change.

#### **Councils**

During the year User Voice has established and continues to support elected Councils based on our model of service user engagement in the following areas.

##### **Prison Councils:**

- HM Prison Aylesbury, holding up to 444 of the longest sentenced young adult males in the English prison system.
- HM Prison Bronzefield, holding up to 527 adult female prisoners
- HM Prison Featherstone, a Category C prison holding up to 687 adult male prisoners
- HM Prison Maidstone, a Category C training prison holding 600 adult male prisoners
- HM Prison The Mount, a Category C training prison holding 1,028 adult male prisoners
- HM Prison Northumberland, a prison holding up to 1348 adult male prisoners
- HM Prison Oakwood, a Category C prison holding up to 1,605 adult male prisoners
- HM Prison Pentonville, a local prison holding up to 1310 adult male prisoners
- HM Prison Ranby, a Category C prison holding up to 1,038 adult male prisoners

User Voice facilitated seven Prison Council elections in 2017-18 with over 4,500 votes cast by prisoners and staff in these elections.

## USER VOICE

### REPORT OF THE BOARD FOR THE YEAR ENDED 31 MARCH 2019

---

#### Service User (community) Councils:

- Bedfordshire, Northamptonshire, Cambridgeshire & Hertfordshire Community Rehabilitation Company
- Cheshire & Greater Manchester Community Rehabilitation Company
- Cumbria and Lancashire Community Rehabilitation Company
- Derbyshire, Nottinghamshire, Leicestershire and Rutland Community Rehabilitation Company
- Essex Community Rehabilitation Company
- Hampshire & Isle of Wight Community Rehabilitation Company
- Humberside, Lincolnshire & North Yorkshire Community Rehabilitation Company
- Kent, Surrey and Sussex Community Rehabilitation Company
- Merseyside Community Rehabilitation Company
- Norfolk & Suffolk Community Rehabilitation Company
- Northumbria Community Rehabilitation Company
- South Yorkshire Community Rehabilitation Company
- Staffordshire and West Midlands Community Rehabilitation Company
- West Yorkshire Community Rehabilitation Company

#### Health Councils:

- HM Prison Bronzefield
- HM Prison Downview
- HM Prison Coldingley
- HM Prison Cookham Wood
- HM Prison East Sutton Park
- HM Prison Elmley
- HM Prison Highdown
- HM Prison Lewes
- HM Prison Maidstone
- HM Rochester
- HM Send
- HM Prison Stanford Hill
- HM Prison Swaleside

At the end of this period User Voice had **representative structures for 1 in 3 people (116,608) in the criminal justice system**, including **64% of people on probation** with the community rehabilitation companies and **17% of people in prison** through its Council model, engaging with **10,280 people**.

#### Prison Council:

- 305 new Prison Council members
- 393 total Prison Council members

#### Service User Councils:

- 208 new Service User Council members
- 371 total Service User Council members

## USER VOICE

### REPORT OF THE BOARD FOR THE YEAR ENDED 31 MARCH 2019

---

#### Health Councils:

- 90 new Health Council members
- 131 total Health Council members

#### Total Councils:

- 603 new Council members
- 895 total Council members, of which:
  - 712 (79.6%) male
  - 183 (20.5%) female
  - Average age 37.6, with an age range of 18 to 70
  - 64.7% white, 20.7% black, 14.2% Asian, 5.5% dual heritage and 3.8% other
- 210 proposals were put forward by User Councils of which:
  - 43.8% were accepted and implemented
  - 50.5% were accepted but yet to be fully implemented
  - 5.8% of proposals were rejected

#### Impact

Using 2017 published Performance Hub data, the **prisons** where User Voice currently has established Councils (Prison and Health Councils), in comparison to prisons where there is not a Council, are more likely to have:

- Reductions in levels of violence were greater proportionally in prisons where User Voice has a presence (36.8%) compared with other prisons in the UK (29.3%).
- A greater proportion of prisons where User Voice was active managed to stay in budget (84.2%) than those where User Voice does not feature (80.8%).

From the same data, prisons with User Voice Prison Councils were compared to their official comparator prisons without Councils. For the following measures, prisons with User Voice Councils perform better than more than half of their comparators:

- 100% of User Voice prisons out-performed the majority of their comparators without Councils on operating within budget
- 75% of User Voice prisons out-performed the majority of their comparators without Councils on incidents of self-harm
- 75% of User Voice prisons out-performed the majority of their comparators without Councils on staff sickness
- 62.5% of User Voice prisons out-performed the majority of their comparators without Councils on proven adjudications
- 62.5% of User Voice prisons out-performed the majority of their comparators without Councils on Mandatory Drug Testing
- 62.5% of User Voice prisons out-performed the majority of their comparators without Councils on Offender Assessment System Quality.

Using publicly available re-offending statistics from the Ministry of Justice in 2017, **probation** community rehabilitation companies (CRCs) in which there is an established Service User Council, have on average a **lower re-offending rate** than the CRCs which do not have Councils. The proportion of service users who re-offend in User Voice Council CRC is almost 2% lower than service users who re-offend under the supervision of CRCs without Councils.



## USER VOICE

### REPORT OF THE BOARD FOR THE YEAR ENDED 31 MARCH 2019

---

Other indicators of CRC performance from 2017 also show those with User Voice Councils performing better than those that do not:

- The completion of Court Sentences is higher with User Voice (92.4%) than non-User Voice (88.8%) CRCs
- The completion of Community Order & Suspended Sentence Order Performance Plans is higher with User Voice (97.6%) than non-User Voice (95.1%) CRCs
- The completion of License Performance Plans is higher with User Voice (97.1%) than non-User Voice (94.0%) CRCs.

In terms of **individual** impact, service users self-reported a range of areas of personal development, including:

- 95.1% confident to take on tasks and responsibilities
- 94.7% communicate well
- 94.1% work well with others
- 92.0% feel capable of making decisions
- 91.4% are actually changing and not just talking about it
- 90.4% are working hard to change their life
- 88.3% have people they trust
- 85.6% have people to turn to when they have a problem
- 84.6% have trustworthy friends
- 83.9% owe it to themselves to change
- 81.9% feel confident
- 81.3% are positive examples to others
- 81.3% are confident they can cope with unexpected events
- 81.2% make good decisions
- 80.7% speak confidently in public
- 80.2% deal with problems well
- 76.3% can manage their emotions well

The vast majority (87.0%) of Council Members had **developed skills**, including:

- Communication was the main skill developed for 52.4%
- Working with others was the main skill developed for 37.8%
- Leadership was the main skill developed for 5.2%

In terms of the **wider impact**, Council members reported:

- 94.8% stated being a Council Member is a positive experience for them
- 87.5% believe the Council helped the service provider understand the users' needs
- 88.1% believe the Council helped improve staff attitudes
- 82.3% have had a positive experience working with other Council Members
- 97.4% have had a positive experience working with User Voice staff
- 79.9% have had a positive experience working with prison/probation staff
- 86.2% feel that they have helped others
- 86.4% believe the Council has benefitted service users

## USER VOICE

### REPORT OF THE BOARD FOR THE YEAR ENDED 31 MARCH 2019

---

#### User Research

User Voice has established a strong reputation for being able to access hard to reach groups of people with experience of criminal justice gaining their insight in order to inform service improvement and policy change. During the year a total of **12 User Research projects** were undertaken engaging with **908** service users.

1 new research project:

- Pilot and evaluation of a peer supported treatment pathway for insomnia in prison with Imperial College London and Care UK (to end in December 2018)

1 on-going research project:

- Mentalisation for offending adult males with University College London (to end in April 2019)

5 completed consultations:

- A consultation with prisoners about money lending in prison for The England Illegal Money Lending Team
- A consultation with residents on the Pathways service at HMP Swaleside for HMPSS and the London Pathways Programme
- A consultation with men and women in the community facing multiple disadvantages to gather their experiences of Liaison & Diversion services in Norfolk and Suffolk for NHS England
- A consultation with female ex-offenders in Norfolk on why they did not engage with the Wonder Programme for the Norfolk Police Crime Commissioner
- A User Voice led consultation in prisons and the community to produce written evidence for the Parliamentary Inquiry into Transforming Rehabilitation which led to the arrangement for service users to provide oral evidence for the inquiry as well

5 ongoing consultations:

- A consultation with women who were residents in HMP Holloway to gather their experiences of the process for a public event to be held by The Islington Museum and funded by the Heritage Trust (to end June 2018)
- A consultation with people in prisons who have low literacy levels as to why they do not engage with the peer-mentored Reading Plan for the Shannon Trust (to end May 2018)
- A consultation with children and young people in secure estates on the knowledge and experience of Spice for NHS England (to end August 2018)
- A consultation with people in prison to review the implementation of smoke free prisons for NHS England, Public Health England, and HMPPS (to end August 2018)
- A consultation with people to gather their experiences of healthcare in prison which will feed into the production of a short animated film for new residents and new healthcare providers for the Wellcome Trust (to end April 2020)

## **USER VOICE**

### **REPORT OF THE BOARD FOR THE YEAR ENDED 31 MARCH 2019**

---

#### **Peer Support**

During the year, User Voice recruited and trained peer supporters for Opportunity Nottingham, a community initiative dedicated to providing support and services to people who have a long-standing history of homelessness, substance misuse, mental ill health and reoffending, training ex-service users to become peer mentors.

#### **Social media**

User Voice's primary social media platform is Twitter. During the year, User Voice's Twitter followers grew by 19% (1,228), from 6,301 to 7,529. In this time, User Voice tweeted 172 times and was mentioned 566 times. User Voice earned 158,000 impressions (the total number of times that a tweet has been delivered to the Twitter stream of a particular account) during this period and earned 12,097 profile visits.

#### **Volunteering**

User Voice encourages people to volunteer, where they feel able to, in order to develop skills and gain experience as part of our commitment to offer individuals opportunity, encouragement and support. We have helped many people move from volunteering into staff positions with us. These volunteers fall broadly into two categories:

- Office-based administrative volunteers: these people assist Engagement Team Members with internal office coordination activities, such as data input, filing, diary management. This also allows them to grow and expand their knowledge whilst helping and supporting our work as a national charity
- Delivery-based engagement volunteers: these people shadow and assist the engagement team with delivery in prisons and communities. This creates opportunity for giving back, helping the greater cause, and providing strengthened peer engagement

#### **Fundraising**

Raising voluntary funds from trusts, foundations and individuals is a vital source of income for User Voice, this is the enabler to fulfil our charitable objectives more effectively. We are very grateful for the support given by all our donors.

User Voice builds and maintains solid partnerships with supporters and donors, based on mutual understanding and shared values. In order to develop an open, honest and respectful fundraising process we have taken account of the Code of Fundraising Practice issued by the Fundraising Regulator.

User Voice fundraising practices don't include face-to-face or telephone fundraising. Therefore User Voice has received no complaints about its fundraising activities either during the financial year or subsequently.

As part of its preparation for the General Data Protection Regulation that came into force in May 2018, User Voice has reviewed and updated its Privacy Policy, and this policy clearly states what personal data User Voice will hold in relation to supporters and how this data is managed.

## **USER VOICE**

### **REPORT OF THE BOARD FOR THE YEAR ENDED 31 MARCH 2019**

---

#### **Remuneration of the key management personnel**

The arrangements for setting the pay of key management personnel are proposed by the CEO and discussed and decided at a Board level. Key personnel during the financial year were Mark Johnson, Daniel Hutt, Sean Cox and Jose Trueba. Levels of remuneration are set in line with the market rates for the charity sector, and based on people's skills and their contribution to the organization.

CEO remuneration is proposed by the Finance Committee and approved by the Trustees, following discussions at a Board meeting.

#### **Financial review**

User Voice recorded total income of £1,677,781 (2018: £1,516,095) in the year, with 90% of income coming from charitable activities (project and consultancy activities). The overall result for the year was an unrestricted surplus of £106,580 (2018: a surplus of £35,287). The impact of which had a positive effect on our accumulated unrestricted reserves, which stand at £540,334 at 31st March 2019 (2018: £433,754), and this remains more than sufficient to support the running of User Voice's business and meets the current reserve policy. Restricted funds stand at £75,771 (2018: £30,091).

#### **Investment policy and performance**

There are no restrictions on the charity's power to invest and the current policy is to invest short term funds with the trust's bankers.

#### **Reserves policy**

The directors' aim is to establish free reserves in unrestricted funds at a level that will provide sufficient funds to cover operational costs for four months, this target is estimated at £500,000 at 31 March 2019. The actual level of these reserves at 31 March 2019 was £540,334 (2018: £433,754) which the directors consider appropriate, due to the majority of the income that is being included within the 2019/20 budget already being contractually secure.

#### **Future plans**

User Voice strategic objectives for 2018/19 are related to operational excellence, focusing on:

- People – ensuring staff have the right skills and tools to do their jobs properly, demonstrating strong leadership and a clear respect for the organisation's culture
- Processes – ensuring staff perform their roles according to the User Voice operational model, with clear guidance and effective performance management
- Funding – demonstrating efficient management of contracts and business development activities, optimising the working capital cycle and maintaining a stable cash flow position

This will ensure User Voice is scalable, replicable and extensible, as part of a long-term goal to create more transformation for individuals and institutions in the criminal justice system by achieving a greater presence in UK prisons and communities.

By promoting the right culture, and creating the right structures, we can ensure consistent high levels of quality of delivery, increasing resilience across the organisation and helping manage change.

## **USER VOICE**

### **REPORT OF THE BOARD FOR THE YEAR ENDED 31 MARCH 2019**

---

#### **Responsibilities of the Board**

Company law requires the Board to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the Board are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, including (FRS102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- follow the SORP, Accounting by Charities; and
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Board are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006, Accounting Standards and Statements of Recommended Practice and the regulations under the Charities Act 2011. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **Statement of disclosure to the auditor**

So far as the Board of Trustees are aware:

- a) there is no relevant audit information of which the charity's auditors are unaware; and
- b) they have taken all steps that they ought to have taken as Trustees in order to make themselves aware of any relevant audit information and to establish that the Charity's auditors are aware of that information.

#### **Auditors**

Kingston Smith LLP were appointed as auditors during the year and are deemed to be re-appointed under Section 487(2) of the Companies Act 2006.

By order of the Board:



.....  
Noel Gordon  
Director

24/9/2019

## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF USER VOICE

---

### Opinion

We have audited the financial statements of User Voice ('the company') for the year ended 31 March 2019 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 'The Financial Reporting Standard Applicable in the UK and Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2019 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs(UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the audit of financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

### Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are

## **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF USER VOICE**

---

required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' annual report has been prepared in accordance with applicable legal requirements.

### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the Trustees' Annual Report and from preparing a Strategic Report.

### **Responsibilities of Trustees**

As explained more fully in the trustees' responsibilities statement set out on page 10, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in

## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF USER VOICE

---

aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

### Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to any party other than the charitable company and charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

*Moore Kingston Smith LLP.*

James Saunders (Senior Statutory Auditor)  
for and on behalf of Moore Kingston Smith LLP, Statutory Auditor

Date 3 October 2019

Devonshire House  
60 Goswell Road  
London  
EC1M 7AD



## USER VOICE

### STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 MARCH 2019

	Notes	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total 2019 £	Total 2018 £
<b>Income</b>					
Income from donations	2	3,287	161,305	164,592	85,285
Income from charitable activities	3	<u>1,513,189</u>	<u>-</u>	<u>1,513,189</u>	<u>1,430,810</u>
<b>Total income</b>		<u>1,516,476</u>	<u>161,305</u>	<u>1,677,781</u>	<u>1,516,095</u>
<b>Expenditure</b>					
Expenditure on raising funds	5	23,808	233	24,041	23,217
Expenditure on charitable activities	6	<u>1,386,088</u>	<u>115,392</u>	<u>1,501,480</u>	<u>1,429,960</u>
<b>Total expenditure</b>		<u>1,409,896</u>	<u>115,625</u>	<u>1,525,521</u>	<u>1,453,177</u>
<b>Net income / (expenditure) and movement in funds</b>	4	106,580	45,680	152,260	62,918
Fund balance brought forward at 1 April		<u>433,754</u>	<u>30,091</u>	<u>463,845</u>	<u>400,927</u>
<b>Fund balance carried forward at 31 March</b>		<u>540,334</u>	<u>75,771</u>	<u>616,105</u>	<u>463,845</u>

The results for the period are derived from continuing operations

There were no recognised gains or losses, other than those passing through the statement of financial activities.

## USER VOICE

### BALANCE SHEET

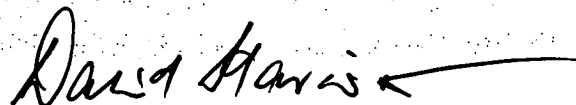
AS AT 31 MARCH 2019

	Notes	2019 £	£	2018 £	£
<b>Fixed assets</b>					
Tangible fixed assets	8	-	-	-	-
Investments	9	-	-	1	1
					1
<b>Current assets</b>					
Debtors	10	596,763		361,477	
Cash at bank and in hand		301,591		300,432	
		898,354		661,909	
<b>Creditors: amounts falling due within one year</b>	11	(282,249)		(198,065)	
<b>Total current assets less current liabilities</b>			616,105		463,844
<b>Net assets</b>			<u>616,105</u>		<u>463,845</u>
<b>Reserves</b>	13				
Unrestricted funds			540,334		433,754
Restricted funds			<u>75,771</u>		<u>30,091</u>
	14		<u>616,105</u>		<u>463,845</u>

These financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The notes on pages 17 to 29 form part of these financial statements.

The financial statements were approved by the Board and signed on its behalf on 24/9/19 by:



David Harrison  
Director

Company Registration Number: 06820227

**USER VOICE****STATEMENT OF CASHFLOWS****FOR THE YEAR ENDED 31 MARCH 2019**

	2019 £	2019 £	2018 £	2018 £
<b>Cash flows from operating activities</b>				
Net income / (expenditure)	152,260		62,918	
Adjustments for:				
Depreciation	-		3,348	
Dissolution of trading subsidiary	1		-	
(Increase)/Decrease in debtors	(235,286)		5,932	
(Decrease)/Increase in creditors	84,184		(909)	
<b>Net cash provided by/(used in) operating activities</b>		1,159		71,289
<b>Change in cash and cash equivalents in the year</b>		1,159		71,289
<b>Cash and cash equivalents at the beginning of the year</b>		300,432		229,143
<b>Cash and cash equivalents at the end of the year</b>		<b>301,591</b>		<b>300,432</b>

## **USER VOICE**

### **NOTES TO THE FINANCIAL STATEMENTS (continued)**

#### **FOR THE YEAR ENDED 31 MARCH 2019**

---

## **1. Accounting policies**

### **1.1 Basis of preparation**

The charity meets the definition of a public benefit entity, and therefore the financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Companies Act 2006 and the Charities Act 2011. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and have taken account of pressures on donation and contracted income. After making enquiries the trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

The principle accounting policies adopted in the preparation of the financial statements are set out below.

The functional currency used is British pound sterling, and balances are rounded to the nearest £1.

### **1.2 Financial Instruments**

The 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 company's balance sheet when the 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.

With the exceptions of prepayments, deferred income and balances arising to or from HMRC, all other debtor and creditor balances are considered to be basic financial instruments under FRS 102.

Cash and cash equivalents include cash at bank and in hand.

### **1.3 Funds Structure**

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor. Unrestricted funds are funds which are used in accordance with the charitable objects at the discretion of the trustees.

## **USER VOICE**

### **NOTES TO THE FINANCIAL STATEMENTS (continued)**

#### **FOR THE YEAR ENDED 31 MARCH 2019**

---

##### **1.4 Income**

Grants, donations and other income are credited to the statements of financial activities in the year to which they relate. Grants and donations will be recognised on an entitlement basis and when receipt is probable and the amount can be measured reliably, unless it relates to a specific future period, in which case it is deferred. Other income, including investment income, is recognised on an accruals basis. Contract income is recognised over the life of the assignment, as it is earned.

##### **1.5 Expenditure and irrecoverable VAT**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Support costs not directly attributable to an expenditure category are shown in note 7 and have been apportioned on the basis of staff activity.

Irrecoverable VAT is charged against the category of expenditure within which it was incurred.

##### **1.6 Employee benefits**

The costs of short term employee benefits are recognised as a liability and an expense. The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received. Termination benefits are recognised as an expense when the company has demonstrably committed to terminate the employment of an employee or to provide termination benefit.

##### **1.7 Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates that are calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Computer equipment	3 years straight line
Fixtures, fittings and equipment	4 years straight line

All assets costing more than £1,000 are capitalised.

Assets are reviewed annually for impairment and adjustments are made to the carrying value when required.

##### **1.8 Investments**

The fixed asset investment in the dormant subsidiary is stated at acquisition cost (Note 9).

## **USER VOICE**

### **NOTES TO THE FINANCIAL STATEMENTS (continued)**

#### **FOR THE YEAR ENDED 31 MARCH 2019**

---

##### **1.9 Group accounts**

The financial statements present information about the company as an individual undertaking and not about its group as the company's only subsidiary was dormant throughout the period (and since its incorporation).

##### **1.10 Pensions**

User Voice operates defined contribution pension arrangements, the assets of which are held separately from those of the Society in independently administered funds. Contributions are charged to the income and expenditure account as they become payable.

##### **1.11 Critical accounting estimates and judgements**

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

##### **1.12 Operating leases**

Rental charges are charged on a straight line basis over the term of the lease.

##### **1.13 Employee benefits**

The costs of short term employee benefits are recognised as a liability and an expense. The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received. Termination benefits are recognised as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefit.

**USER VOICE****NOTES TO THE FINANCIAL STATEMENTS (continued)****FOR THE YEAR ENDED 31 MARCH 2019****2. Income from donations**

<b>Current Year</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2019 £</b>
Donations	3,287	-	3,287
Grants	-	161,305	161,305
	<u>3,287</u>	<u>161,305</u>	<u>164,592</u>
<b>Prior Year</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2018 £</b>
Donations	6,127	-	6,127
Grants	6,224	72,394	79,158
	<u>12,351</u>	<u>72,394</u>	<u>85,285</u>

**3. Income from charitable activities**

<b>Current Year</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2019 £</b>
Project income	1,298,787	-	1,298,787
Consultancy & other income	214,402	-	214,402
	<u>1,513,189</u>	<u>-</u>	<u>1,513,189</u>
<b>Prior Year</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2018 £</b>
Project income	1,201,870	-	1,201,870
Consultancy & other income	228,940	-	228,940
	<u>1,430,810</u>	<u>-</u>	<u>1,430,810</u>

**4. Net income for the year is calculated after charging:**

	<b>2019 £</b>	<b>2018 £</b>
Audit	10,806	7,270
Depreciation	-	3,349
License to occupy	9,600	2,755

## USER VOICE

### NOTES TO THE FINANCIAL STATEMENTS (continued)

#### FOR THE YEAR ENDED 31 MARCH 2019

##### 5. Costs of raising funds

<b>Current Year</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2019 £</b>
Staff costs	69	-	69
Other costs	20,318	-	20,318
Support costs (see note 7)	3,421	233	3,654
	<u>23,808</u>	<u>233</u>	<u>24,041</u>
<b>Prior Year</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2018 £</b>
Staff costs	17,851	-	17,851
Other costs	174	-	174
Support costs (see note 7)	5,049	143	5,192
	<u>23,074</u>	<u>143</u>	<u>23,217</u>

##### 6. Costs of charitable activities

<b>Current Year</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2019 £</b>
Staff costs	698,979	80,148	779,127
Travel and subsistence	146,894	685	147,579
Finance, HR & other professional fees	91,826	-	91,826
Other costs	34,385	-	34,385
Support costs (see note 7)	414,005	34,559	448,564
	<u>1,386,089</u>	<u>115,392</u>	<u>1,501,481</u>
<b>Prior Year</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 201 £</b>
Staff costs	791,824	18,157	809,981
Travel and subsistence	154,809	823	155,632
Finance, HR and other professional fees	35,924	5,000	40,924
Other costs	21,413	-	21,413
Support costs (see note 7)	380,830	21,180	402,010
	<u>1,384,800</u>	<u>45,160</u>	<u>1,429,960</u>



## USER VOICE

### NOTES TO THE FINANCIAL STATEMENTS (continued)

#### FOR THE YEAR ENDED 31 MARCH 2019

#### 7. Support costs

Current Year	Costs of Raising Funds £	Charitable Activities £	Total 2019 £
<u>Governance costs</u>			
Audit fees	61	8,939	9,000
Audit fees (prior year)	12	1,794	1,806
Legal and professional fees	-	39	39
Trustee costs	5	735	740
<u>Other Support costs</u>			
Staff costs	817	120,876	121,693
Office costs	644	95,246	95,890
Travel and subsistence	288	42,598	42,886
Finance, HR & other professional fees	1,780	171,349	193,129
Sundry expenses	47	6,988	7,035
	<u>3,654</u>	<u>448,564</u>	<u>452,218</u>
 Prior Year	 Costs of Raising Funds £	 Charitable Activities £	 Total 2018 £
<u>Governance costs</u>			
Audit fees	49	7,221	7,270
Legal and professional fees	-	13	13
Trustee costs	2	359	361
<u>Other Support costs</u>			
Staff costs	1,022	151,164	152,186
Office costs	646	95,524	96,170
Travel and subsistence	259	38,372	38,631
Finance, HR & other professional fees	3,174	103,662	106,836
Sundry expenses	40	5,695	5,735
	<u>5,192</u>	<u>402,010</u>	<u>407,202</u>

Support costs are allocated on the basis of staff activity.

## USER VOICE

### NOTES TO THE FINANCIAL STATEMENTS (continued)

#### FOR THE YEAR ENDED 31 MARCH 2019

#### 8. Tangible fixed assets

	Fixtures, fittings & equipment £	Computer Equipment £	Total £
<b>Cost</b>			
At 1 April 2018	1,546	10,857	12,403
Disposals	-	-	-
At 31 March 2019	<u>1,546</u>	<u>10,857</u>	<u>12,403</u>
<b>Depreciation</b>			
At 1 April 2018	1,546	10,857	12,403
Charge for the year	-	-	-
Disposals	-	-	-
At 31 March 2019	<u>1,546</u>	<u>10,857</u>	<u>12,403</u>
<b>Net book value</b>			
At 31 March 2019	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2018	<u>-</u>	<u>-</u>	<u>-</u>

#### 9. Fixed asset investments

	Shares in subsidiary undertakings £
<b>Cost &amp; net book value</b>	
At 31 March 2019	<u>-</u>
At 31 March 2018	<u>1</u>

#### Holdings of more than 20%

The company holds no more than 20% of share capital in any company. In 2018, the company held more than 20% of share capital in the following companies:

Company name	Country of registration or Incorporation	Share held Class	%
User Voice Trading Limited	England & Wales	Ordinary	100

User Voice Trading Limited was dissolved during the year.

## USER VOICE

### NOTES TO THE FINANCIAL STATEMENTS (continued)

#### FOR THE YEAR ENDED 31 MARCH 2019

#### 10. Debtors

	2019 £	2018 £
Trade debtors	454,194	172,210
Bad debt provision	-	(14,000)
Other debtors	2,461	761
Prepayments	6,239	7,096
Accrued income	152,869	195,410
	<u>596,763</u>	<u>361,477</u>
Included within debtors were financial instruments measured at amortised cost of:	590,524	354,381

#### 11. Creditors: amounts falling due within one year

	2019 £	2018 £
Trade creditors	37,469	23,009
Amounts owed to subsidiary undertakings	-	1
Taxes and social security	103,511	83,106
Accruals	73,138	54,842
Deferred income	48,645	36,351
Other creditors	19,486	756
	<u>282,249</u>	<u>198,065</u>
Opening deferred income	36,351	29,804
Released in the year	(36,351)	(29,804)
Income deferred in the current year	48,645	36,351
	<u>48,645</u>	<u>36,351</u>
Included within creditors were financial instruments measured at amortised cost of:	152,156	78,606

#### 12. Company limited by guarantee

The limit of the total guarantees of the members of the company amounted to a maximum of £60 at the beginning of the year and £60 at the end of the year.

## USER VOICE

### NOTES TO THE FINANCIAL STATEMENTS (continued)

#### FOR THE YEAR ENDED 31 MARCH 2019

#### 13. Analysis of charitable funds

Current Year	Balance at 1 April 2018 £	Income £	Expenditure £	Balance at 31 March 2019 £
Unrestricted funds	<u>433,754</u>	<u>1,516,476</u>	<u>(1,409,896)</u>	<u>540,334</u>
Barrow Cadbury Trust	7,250	22,250	(18,760)	10,740
Social Business Trust	22,841	37,418	(55,801)	4,458
AB Charitable Trust	-	30,000	(18,760)	11,240
West Yorkshire Office of the Police and Crime Commissioner	-	14,345	(6,189)	8,156
Home Office Anti Knife Crime Fund	-	29,992	(9,515)	20,477
Garfield Weston Foundation	-	25,000	(4,800)	20,200
NHS England Community Grant	-	2,300	(1,800)	500
Restricted funds	<u>30,091</u>	<u>161,305</u>	<u>(115,625)</u>	<u>75,771</u>
Total	<u>463,845</u>	<u>1,677,781</u>	<u>(1,525,521)</u>	<u>616,105</u>
Prior Year	Balance at 1 April 2017 £	Income £	Expenditure £	Balance at 31 March 2018 £
Unrestricted funds	<u>398,467</u>	<u>1,443,161</u>	<u>(1,407,874)</u>	<u>433,754</u>
Clothworkers	2,460	-	(2,460)	-
Social Business Trust	-	61,325	(38,485)	22,840
Essex CRC	-	4,359	(4,359)	-
Barrow Cadbury Trust	-	7,250	-	7,250
Restricted funds	<u>2,460</u>	<u>72,934</u>	<u>(45,303)</u>	<u>30,091</u>
Total	<u>400,927</u>	<u>1,516,095</u>	<u>(1,453,177)</u>	<u>463,845</u>

## USER VOICE

### NOTES TO THE FINANCIAL STATEMENTS (continued)

#### FOR THE YEAR ENDED 31 MARCH 2019

#### 13. Analysis of charitable funds (continued)

##### **Social Business Trust**

Provided cash and in kind support to assist the development of User Voice's growth.

##### **BCT (Barrow Cadbury Trust)**

With the support of BCT, User Voice will be able to develop a communications strategy, internally and externally

##### **West Yorkshire Office of the Police and Crime Commissioner**

Consultation with service users to inform the Police and Crime Commissioner's Strategic Plan.

##### **Home Office Anti Knife Crime Fund**

Funding to gather insight from young people convicted of knife crime to develop solutions to the problem.

##### **Garfield Weston Foundation**

Support to develop User Voice Knowledge.

##### **NHS England Community Grant**

Funding for sharing and celebrating patient and public involvement in prison healthcare.

#### 14. Analysis of net assets between funds

<b>Current Year</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2019 £</b>
Fixed assets	-	-	-
Debtors	596,763	-	596,763
Bank & cash	225,820	75,771	301,591
Creditors less than one year	(282,249)	-	(282,249)
	<u>540,334</u>	<u>75,771</u>	<u>616,105</u>
<b>Prior Year</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2018 £</b>
Fixed assets	1	-	1
Debtors	361,477	-	361,477
Bank & cash	270,341	30,091	300,432
Creditors less than one year	(198,065)	-	(198,065)
	<u>433,754</u>	<u>30,091</u>	<u>463,845</u>

## USER VOICE

### NOTES TO THE FINANCIAL STATEMENTS (continued)

#### FOR THE YEAR ENDED 31 MARCH 2019

##### 15. Analysis of staff costs

	2019 £	2018 £
Salaries and wages	822,914	898,183
Social security costs	67,579	76,054
Pension costs	10,397	5,782
	<u>900,890</u>	<u>980,019</u>

No employee earned more than £60,000 during the year (2018: nil). During 2018, all User Voice employees were enrolled in an auto-enrolment compliant, defined contribution pension scheme. During 2019, new employees were auto-enrolled in the same scheme. Pension costs represent the employer's contribution to that scheme during the year.

##### 15. Analysis of staff costs (continued)

The number of employees during the period was as follows:

	2019 No.	2018 No.
Support	2	2
Fundraising	-	1
Charitable activities	37	40
	<u>39</u>	<u>43</u>

The Senior Management Team are considered to be the key management personnel and the total fees and employee benefits paid to them were £191,209 (2018: £157,807).

Included within staff costs are costs totalling £2,000 (2018: nil) in relation to redundancy and termination payments.

##### 16. Directors' remuneration

As allowed by the constitution of User Voice, one of the directors, Mark Johnson, received payments totalling £72,089 (2018: £55,891) from his role as self-employed consultant to the charity, which he billed through his company, MJ Innovation Ltd. He was also reimbursed expenses totalling £146 (2018: £248). £17,280 had yet to be paid to Mark at year end.

During the previous year, the company also entered into certain transactions with CanDo Coffee Limited, a social-purpose company created to support the employment of ex-offenders, which is wholly owned subsidiary of the CanDo Foundation. Two of User Voice's Directors, Mark Johnson and David Harrison, also sit as Directors of the CanDo Foundation

During the year, User Voice made no payments (2018: £5,067) on behalf of CanDo Coffee Limited. All amounts owing to and from User Voice were repaid during the year. All such transactions were conducted on an arm's length basis.

## **USER VOICE**

### **NOTES TO THE FINANCIAL STATEMENTS (continued)**

#### **FOR THE YEAR ENDED 31 MARCH 2019**

---

#### **17. Related party relationships and transactions**

User Voice Trading Limited, User Voice's subsidiary undertaking, was dissolved during the year. At the year end the company owed nothing (2018: £1) to User Voice Trading Limited.

#### **18. Taxation**

As a charity the organisation is exempt from UK corporation tax to the extent that its income is applied to its charitable objects. No liability arose in the period.