

REGISTERED COMPANY NUMBER: 06509168 (ENGLAND AND WALES)
REGISTERED CHARITY NUMBER: 1123605

BCA INDEPENDENT ADVOCACY SERVICES
(A company limited by guarantee)

ANNUAL REVIEW AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2021

BCA INDEPENDENT ADVOCACY SERVICES

INDEX TO THE FINANCIAL STATEMENTS for the year ended 31 March 2021

	Page
Legal and Administrative Details	1
Report of the Trustees	2
Report of the Independent Accountants	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9

BCA INDEPENDENT ADVOCACY SERVICES

31 MARCH 2021

LEGAL AND ADMINISTRATIVE DETAILS

Directors/Trustees

A M C Weale (Chair)
C M Tongue (Treasurer)
M L Taylor
G Sykes
R D Walker
N R Jones
R J Stephens

Chief Executive Officer

E Roderick

Registered Office

11 Lion Yard
Brecon
Powys

Registered Charity Number

1123605

Registered Company Number

06509168

Reporting Accountants

W J James & Co
Bishop House
10 Wheat Street
Brecon
Powys

Bankers

National Westminster Bank plc
High Street
Brecon
Powys

BCA INDEPENDENT ADVOCACY SERVICES

REPORT OF THE TRUSTEES for the year ended 31 March 2021

Aims and Objectives

We are an equal opportunities organisation, our aim is to assist vulnerable people to achieve their rights as citizens and to be valued members of the community, irrespective of their ethnic background, age, gender, sexual orientation or disability. We see the person not the label. Individuals can draw support from any or all of our projects according to their needs and our cross-cutting teamwork approach ensures the person is at the centre of our services. In order to achieve our aims we will:

- provide a service dedicated to ensuring that their voices are heard and their wishes are acted on.
- provide information, assistance and advocacy to support vulnerable people to obtain their full rights and privileges as citizens.
- foster a culture of rights of service users amongst service providers
- actively promote equal opportunities for vulnerable people.
- build bridges within the community for vulnerable people who are or have been in long term residential care.
- promote positive images of vulnerable people.
- promote the protection of vulnerable people from abuse
- recruit and train specialist crisis and issue based advocates to act to support individuals faced with urgent and serious problems requiring immediate action.
- recruit, train and support volunteers to work on a long term basis to enable vulnerable people to participate fully in the life of the community in which they live and to ensure that their voice is heard.
- identify and obtain additional sources of funding to allow the continuing provision of a consistent and high quality service.

Charity's Activities

Our mission statement is: "BCA aims through independent advocacy to empower people with a learning disability to live their lives as valued, responsible and enriched citizens".

Since 1995, BCA has provided a range of advocacy services supporting people in times of crisis or with a particular issue in their lives, long term advocacy for individuals who are socially isolated and need long term support, high support and non-instructed advocacy for people with complex needs. This work is undertaken by paid advocates and volunteers. Advocacy is a way of ensuring that people's voices are heard and have an input into decisions about their lives. Other projects include Powys People First which supports self-advocacy groups to meet to discuss issues important to them, campaign groups for members interested in bringing issues to the attention of local authorities and politicians, The Theatr Wildcats inclusive drama group devise productions based on their own experiences, the Healthy Lives project aims to extend the knowledge of adults with a learning disability about health issues, give opportunities for outdoor activities, expand social networks and boost self-esteem and well-being and Choir Cats is a singing group where people with learning disabilities meet up, choose music and songs they enjoy and sing and dance together.

Covid-19 Pandemic

Since suspending all face-to-face and group activities in mid-March 2020 all BCA projects have completely changed the way they work. Throughout the pandemic BCA advocates kept in touch in any way possible and attended meetings with social services and other agencies virtually, meeting clients in gardens and on the doorstep when restrictions allowed.

At first BCA project staff kept in touch by telephone, social media and posting out newsletters with information about current restrictions in an accessible easy-read format. Our members and clients with a learning disability reported feeling worried, bored, lonely and socially isolated as all their regular activities ceased and they were confined to their homes. The Powys People First project worker decided to deliver well-being parcels to members of Theatr Wildcats after one of the members Sharon Wieland sadly died of Covid in May 2020. These were very well received and we applied for a grant to fund more well-being parcels to more people across a wider area.

BCA INDEPENDENT ADVOCACY SERVICES

REPORT OF THE TRUSTEES (Continued) for the year ended 31 March 2021

Powys People First started to deliver weekly Zoom sessions which were attended by people across south and mid Powys and had the unexpected outcome of reconnecting people with old school and college friends they had not seen for many years. People previously unknown to BCA have joined the Zoom sessions which have given people the opportunity to talk to others, enjoy quizzes and listen to music, access information about topics such as the Senedd elections and the Census and listen to visiting speakers such as the Mayor of Brecon. In between lock-downs there were a series of “drop ins by appointment” in the Market Hall Vaults in Brecon. A PAVO Mental Health grant funded an art project to document experiences of lock-down. The interest exceeded our expectations, and 65 art packs were sent out, several art workshops were hosted on Zoom by a professional artist with recordings/instructions sent out to people unable to access Zoom. The artwork produced will be collated into an online exhibition.

The Healthy Lives project have sent out newsletters and host weekly Zoom activities ranging from cookery demonstrations, talks by police and fire service about keeping safe, Learning Disability nurse talking about the Covid vaccine, virtual train rides, social events including a Christmas party, Chinese New Year party and Bingo evenings. The Brecon Beacon National Park hosted a series of 6 Zoom sessions about local wildlife and woodland skills. When restrictions have allowed, project workers have met members for socially distanced walks.

Theatr Wildcats managed to put on two productions, by filming individual parts and putting together a recorded performance: a Murder Mystery with several Zoom performances to raise money for a memorial bench in memory of Sharon Wieland and a Christmas Pantomime premiered on Zoom and available on YouTube.

Our funders have been supportive as project outcomes and targets evolved in response to the ever-changing Covid situation. BCA staff have been flexible and creative in devising new ways to support clients and members. People with learning disabilities often have underlying health conditions and have been disproportionately affected by the pandemic. Many issues have arisen during the past year and we anticipate that many more issues will emerge as restrictions ease and there is a transition to back to “normal life”.

We plan to gradually begin to restart “face-to-face” and group activities as restrictions allow. Choir Cats has recently restarted outside in Brecon while people from further afield or who are not as confident or able to meet up join at the same time via Zoom. We will continue to be guided by the needs and wishes of our clients and members and anticipate that there will be a blend of “real life” and virtual activities for some time to come.

Structure, Governance and Management

Governing Document

The Charity is governed by the Memorandum and Articles of Association dated 19 February 2008.

Recruitment and Appointment of Trustees

As set out in the Articles of Association, the number of trustees shall be not less than three, but it shall not be subject to any maximum. The Charity may appoint a Trustee by ordinary resolution. New Trustees are provided with an induction pack and all Trustees have the opportunity to attend Trustee training courses offered by Powys Association of Voluntary Organisations (PAVO). All trustees are either re-elected or elected at the Annual General Meeting.

Chairman's report

It scarcely seems possible that we have been living with Coronavirus for more than a year. It has meant that we have had to adapt how we work, meaning more working from home and new methods of working with our members. Some people have found this time easier than others, but for those with disabilities, it has magnified their isolation, making the work of BCA even more important. Over the past year, BCA has maintained its mission to support and empower adults with learning disabilities. New technology has been invaluable, but the faces of our members in Zoom meetings shows the true value of human contact. As pandemic restrictions ease and the weather permits, distanced meeting have become possible at venues such as the bandstand on Brecon Promenade. We look forward to further relaxation of social distancing restrictions with excitement.

Through the Powys People First project, BCA has organised self-advocacy groups for people with a learning disability to communicate their opinions and say what they think. Weekly Zoom meetings discuss things that have made us smile, a quiz and a dance to some music, and some serious subjects such as vaccines, or the Senedd Elections. The Healthy Lives project which aims to provide information about health issues, give opportunities for outdoor activities, expand social networks and boost self-esteem and well-being, has hosted weekly Zoom sessions, social activities and delivered a series of interactive sessions with Brecon Beacons National Park to learn about local landscape and wildlife.

BCA INDEPENDENT ADVOCACY SERVICES

REPORT OF THE TRUSTEES (Continued) for the year ended 31 March 2021

Theatr Wildcats is an inclusive theatre company, where group members use drama, music, movement and dance as a way to get their voices heard. People with disabilities experience barriers, the project has been pulling down those barriers and with clever use of technology produced a Murder Mystery play and a Christmas pantomime. Choircats introduced Zoom sessions; a lot of laughing and of course a lot of singing! The wellbeing benefits of music are well established. These inclusive sessions have been keeping some of the most marginalised members of our community in contact with friends and volunteers throughout some of the loneliest periods of lockdown.

It is important to understand the impact that BCA has on the lives of its members. One said: "...people who got disability have a good time and make new friends and laugh and do art, drama and sing and go to the party and have fun. Powys People first helped me when I got bullied, Rose helped me to get my confidence and we all make a good team and Powys People First is a good family together." Another said: "This wonderful organisation has benefited my life and are amazing individuals and personally don't have much credit. They have helped me grow stronger as a person inside and out and made me proud to be working with them."

Over the last year BCA has delivered well-being parcels to some of the most isolated and vulnerable members of our community and the distanced doorstep deliveries provided a welcome opportunity for staff to see members face to face.

The response of members to BCA services is reward itself, but the appreciation goes wider. One parent said: "The subjects you talk about are covered well and in a way they are easily understood. The quizzes and singing are really enjoyed by them all it is evident to see. There is nothing else for them to do at the moment and the gift packs which arrive are totally appreciated. Thank you all for the work you do for our loved ones."

This year, owing to the restrictions of pandemic, Brecon Town Council began a new scheme to recognise volunteering: The Best of Brecon Awards. It was an honour and pleasure to see BCA recognised when we were awarded the first Community Business Award. This delight was heightened by the Volunteer of the Year Award being made to David and Clare Whittle who are Powys People First members and who both have a long association with BCA.

This public view of BCA is only the tip of the iceberg. Much of the hard work of our team is confidential. I should like to thank our whole team for its commitment and hard work over the year. We are very fortunate to benefit from the achievements of every single member of our team. During the year we wished a happy retirement to Alison Jones after many years of dedicated service. Alison is deeply missed, but remains a good friend to BCA. In thanking the team, I must recognise the contribution of Libby Roderick who has managed to keep the team together in difficult times.

We still face uncertainty. Having lost our Powys funding the board continues to work to identify new sources of funding to sustain BCA. This remains our top priority.

Public Benefit

All our charitable activities focus on the provision of advocacy, information and support to vulnerable adults in Powys and the surrounding areas and are undertaken to further our charitable purposes for public benefit. The Trustees accept the need to have regard to the Charity Commission's guidance on public benefit.

I am confident that the organisation fulfils the stated remit and delivers high quality independent advocacy to those people with a learning disability that need support. The organisation also provides excellent opportunities for clients to find their own voice and to have the confidence to speak up for themselves.

Financial Review

Treasurer's Report

This year the Covid-19 pandemic presented new challenges. One sessional worker was furloughed for several months but other BCA staff continued to work from home. There were some additional costs such as equipping BCA staff with lap-top computers to enable them to work from home and much lower costs for travel and room hire. Careful management of funds resulted in a small surplus and the charity's unrestricted reserves were £77,544 as at 31 March 2021. BCA has a reserves policy of holding an operational reserve equal to nine months operating costs; this level of reserves amounts to just over 8 months operating costs.

BCA INDEPENDENT ADVOCACY SERVICES

REPORT OF THE TRUSTEES (Continued) for the year ended 31 March 2021

We are grateful to the National Lottery Community Fund and the Lloyds Bank Foundation for their flexible support around the challenges presented by new ways of working during the pandemic. Other grants were secured during the year from the Postcode Lottery, Powys Welsh Church Acts, PAVO and Tesco Bags of Help. Unfortunately, Powys County Council have given notice that core grant funding will be entirely withdrawn as from 30 September 2021; we are sad to see a long funding relationship come to an end, but we are grateful for their support over the past 25 years.

The Board of Directors of BCA are supporting the staff while they plan a way forward and research new funding opportunities but are aware that further restructuring may be necessary at the end of this financial year.

Reserves policy:

The Directors have established a policy whereby BCA holds an operational reserve equal to nine months operating costs.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of BCA Independent Advocacy Services for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees and signed on their behalf by:



Martin Weale
Chairman

16 June 2021

Date

BCA INDEPENDENT ADVOCACY SERVICES

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BCA INDEPENDENT ADVOCACY SERVICES

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2021 which are set out on pages 7 to 16.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the 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 your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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 accounts to be reached.



W A Williams BSc FCA
W J James & Co.
Chartered Accountants

16 June 2021

Bishop House
10 Wheat Street
Brecon
Powys

BCA INDEPENDENT ADVOCACY SERVICES

STATEMENT OF FINANCIAL ACTIVITIES

(including Income and Expenditure Account)

for the year ended 31 March 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total £	2020 Total £
Income					
Donations		930	-	930	1,160
<i>Charitable activities:</i>					
Grants and contracts	3	12,519	120,079	132,598	103,931
<i>Other trading activities:</i>					
Fundraising		-	-	-	336
Investment income	4	337	-	337	397
Other income	5	4,078	1,763	5,841	5,400
Total income		<u>17,864</u>	<u>121,842</u>	<u>139,706</u>	<u>111,224</u>
Expenditure					
Charitable activities	6	16,668	98,083	114,751	154,259
Total expenditure		<u>16,668</u>	<u>98,083</u>	<u>114,751</u>	<u>154,259</u>
NET MOVEMENT IN FUNDS		1,196	23,759	24,955	(43,035)
Balances brought forward as at 1 April 2020		76,348	25,353	101,701	144,736
Balances carried forward as at 31 March 2021		<u>77,544</u>	<u>49,112</u>	<u>126,656</u>	<u>101,701</u>

BCA INDEPENDENT ADVOCACY SERVICES
(REGISTERED NUMBER: 06509168)

BALANCE SHEET
as at 31 March 2021

	Note	2021		2020	
		£	£	£	£
FIXED ASSETS					
Tangible assets	11		2,315		966
CURRENT ASSETS					
Debtors	12	1,947		3,355	
Short term deposits	13	76,146		85,816	
Cash at bank and in hand		46,787		14,964	
		127,880		104,135	
CREDITORS: Amounts falling due within one year	14	3,539		3,400	
NET CURRENT ASSETS			124,341		100,735
TOTAL ASSETS LESS CURRENT LIABILITIES			126,656		101,701
FUNDS					
Unrestricted	16	77,544		76,348	
Restricted	16	49,112		25,353	
		126,656		101,701	

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ending 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ending 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Section 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial period and of its profit or loss for each financial period in accordance with the requirements of Section 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.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

Approved on behalf of the board on 16 June 2021

Martin Weale
Chairman



Carol Tongue
Treasurer



The notes on pages 9 to 16 form part of these accounts

BCA INDEPENDENT ADVOCACY SERVICES

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2021

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention 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 United Kingdom and Republic of Ireland (FRS102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

BCA Independent Advocacy Services meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

Incoming resources

Voluntary income including donations, gifts and grants that provide core funding or are of a general nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Investment income is recognised on a receivable basis.

Income from charitable activities includes income received under contract or, where entitlement to grant funding is subject to specific performance conditions, is recognised as earned (as the related goods or services are provided). Grant income included in this category provides funding to support activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Income is deferred when grants are received in advance of the event to which they relate.

Volunteers and donated services and facilities

The value of services provided by volunteers is not incorporated into these financial statements.

Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to the expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for an accruals basis. Contractual arrangements and performance related grants are recognised as goods or services supplied. Other grant payments are recognised when a constructive obligation arises that results in the payment being unavoidable.

- Costs of generating funds are those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.
- Charitable activities include expenditure associated with the provision of advocacy services and include both the direct costs and support costs relating to this activity.
- Governance costs include those incurred in the governance of the charity and its assets, and are primarily associated with constitutional and statutory requirements.
- Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

BCA INDEPENDENT ADVOCACY SERVICES

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2021

1. ACCOUNTING POLICIES (Continued)

Tangible fixed assets

Tangible fixed assets are stated at cost.

Depreciation is provided at the following annual rate in order to write off each asset over its estimated useful life: -

Office equipment	20% on cost
------------------	-------------

Operating leases

Rentals paid under operating leases are charged to profit and loss account as incurred.

Fund accounting

Funds held by the charity are either:

Unrestricted general funds – these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds – these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds – these are funds set aside by the trustees out of unrestricted general funds for specific future purposes or projects.

Going concern

Prudent use of funds during the past year resulted in a small unrestricted surplus of income over expenditure of £1,196 and a consequent increase in unrestricted reserves. Unfortunately, Powys County Council have informed us that the core funding grant will cease as from 30 September 2021 and this presents new financial challenges. The Directors of BCA have taken the decision to maintain existing staff hours until 31 March 2022 using reserves if necessary, to allow time to secure further funding. BCA staff are currently consulting with our clients and members with a learning disability to ascertain their future needs and wishes. This evidence will guide the future direction of BCA and inform several multi-year funding applications. The funding situation will be reviewed quarterly, and a decision about staff posts and the level of service that can be provided as from 1 April 2022 will be taken in December 2021. The Directors of BCA consider that the current level of unrestricted reserves £77,544 is sufficient to support this plan.

2. NET RESOURCES EXPENDED FOR THE YEAR

This is stated after charging:-	2021	2020
	£	£
Depreciation – owned assets	677	446
Operating lease rentals	9,000	9,000
Accountants' charges	1,992	1,956
	<u> </u>	<u> </u>

BCA INDEPENDENT ADVOCACY SERVICES

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2021

3.	GRANTS AND CONTRACTS	Unrestricted funds	Restricted funds	2021	2020
		£	£	£	£
	Revenue grants				
	Restricted funds				
	<i>Self Advocacy and People First</i>				
	Postcode Lottery Neighbourhood Fund	-	14,472	14,472	-
	Tesco Bags of Help	-	500	500	-
	Co-op Community Fund	-	169	169	-
	Theatr Wildcats – Ashley Family Foundation	-	1,506	1,506	-
	PAVO Community Connectors	912	-	912	-
	PAVO/PTHB Mental Health Grant	-	1,465	1,465	-
	Powys Welsh Church Acts Fund	-	4,948	4,948	-
	Community Foundation in Wales	-	-	-	1,037
	Brecon Rotary Club	-	-	-	495
	PAVO Social Value Fund	-	-	-	4,976
	<i>Citizen advocacy, volunteer advocacy, self-advocacy and peer advocacy</i>				
	Powys County Council	-	29,139	29,139	29,139
	<i>Issue Based Advocacy – Housing and Support</i>				
	Lloyds Bank Foundation	-	18,924	18,924	18,541
	<i>Healthy Lives Project</i>				
	National Lottery Community Fund	-	48,956	48,956	48,293
	PAVO Small Health Grant	-	-	-	1,450
	Unrestricted funds				
	Powys County Council	10,000	-	10,000	-
	HMRC Covid Job Retention Scheme	1,607	-	1,607	-
		<u>12,519</u>	<u>120,079</u>	<u>132,598</u>	<u>103,931</u>
4.	INVESTMENT INCOME			2021	2020
				£	£
	Bank and Building Society interest			337	397
5.	OTHER INCOME			2021	2020
				£	£
	Facilitation fees			-	1,000
	Drama income			530	-
	Event income			-	449
	HMRC employment allowance			4,000	3,000
	Contributions from members			-	38
	Theatr Wildcat subscriptions			-	334
	Sharon Wieland Memorial			870	-
	Other income			441	579
				<u>5,841</u>	<u>5,400</u>

BCA INDEPENDENT ADVOCACY SERVICES

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2021

6. ANALYSIS OF CHARITABLE EXPENDITURE

	Basis of allocation	Volunteer, Issue & Crisis Advocacy	People First – Self Advocacy	Art Project	Healthy Lives	Theatr Wildcats	Governance	Total 2021	Total 2020
		£	£	£	£	£	£	£	£
Costs directly allocated to activities									
Staff costs	Direct	29,558	27,652	501	30,493	2,078	-	90,282	118,111
Advocate fees	Direct	-	-	-	-	-	-	-	260
Training costs	Direct	-	-	-	50	-	-	50	612
Communications	Direct	443	890	66	1,276	-	-	2,675	2,970
Publicity	Direct	61	441	-	187	248	-	937	442
Travel	Direct	546	543	113	607	36	-	1,845	8,443
Room hire & meeting	Direct	-	38	-	-	-	-	38	4,068
Art materials & resources	Direct	-	367	450	279	91	-	1,187	217
Accountancy fees	Direct	-	-	-	300	-	1,692	1,992	1,956
Legal & professional fees	Direct	-	-	-	-	-	-	-	-
Quality Assurance	Direct	-	-	-	-	-	-	-	-
Bank charges	Direct	160	-	-	-	-	-	160	225
Insurance	Direct	645	600	-	600	-	-	1,845	1,843
AGM expenses	Direct	-	-	-	-	-	-	-	5
Trustee expenses	Direct	-	-	-	-	-	-	-	289
Event expenses	Direct	-	-	-	-	-	-	-	1,422
Annual report expenses	Direct	-	-	-	-	-	-	-	500
Support costs allocated to activities									
Premises	Usage	1,428	4,651	191	4,050	-	-	10,320	10,314
Depreciation	Usage	215	97	-	365	-	-	677	446
Office expenses	Usage	363	1,168	84	1,079	49	-	2,743	2,136
		<u>33,419</u>	<u>36,447</u>	<u>1,405</u>	<u>39,286</u>	<u>2,502</u>	<u>1,692</u>	<u>114,751</u>	<u>154,259</u>

BCA INDEPENDENT ADVOCACY SERVICES

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2021

7. STAFF COSTS

	2021 £	2020 £
Salaries and wages	81,514	106,003
Social security costs	5,221	8,260
Employer pension contributions	3,495	4,006
DBS checks	52	192
	<u>90,282</u>	<u>118,461</u>

No employee earned more than £60,000 per annum (2020: nil)

The total amount of employee benefits received by key management personnel is £19,681 (2020 - £18,787). The Trust considers its key management personnel comprise the Trustees and the Chief Executive Officer.

The average monthly headcount was 6 staff (2020: 11 staff) and the average number of full time equivalent staff employed by the charity during the year was 3 (2020: 4).

8. REMUNERATION OF TRUSTEES AND CONNECTED PERSONS

No trustees received remuneration (2020: none) during the year. No other trustees, nor any person connected with them, received any remuneration from the Charity during the year (2020: none).

9. RELATED PARTY TRANSACTIONS AND TRUSTEES' EXPENSES

No trustees (2020: one trustee) were reimbursed for travel costs, incurred in the course of their work as a volunteer advocate by the charity during the year (2020: £289). There are no other related party transactions.

10. TAXATION

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

BCA INDEPENDENT ADVOCACY SERVICES

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2021

11. TANGIBLE FIXED ASSETS

	Office Equipment £	Total £
COST:		
At 1 April 2020	16,558	16,558
Additions	2,026	2,026
As at 31 March 2021	18,584	18,584
DEPRECIATION:		
As at 1 April 2020	15,592	15,592
Charge for period	677	677
As at 31 March 2021	16,269	16,269
NET BOOK VALUE:		
As at 31 March 2021	2,315	2,315
As at 31 March 2020	966	966

All fixed assets held are for charitable purposes.

12. DEBTORS

	2021 £	2020 £
Debtors	-	1,210
Prepayments	1,947	2,145
	1,947	3,355

13. SHORT TERM DEPOSITS

	2021 £	2020 £
Monmouthshire Building Society	5,076	5,055
CAF Investment Account	40,215	50,057
Virgin Money Charity Deposit Account	30,855	30,704
	76,146	85,816

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Accruals and deferred income	3,454	3,387
Other creditors	85	13
	3,539	3,400

15. OPERATING LEASE COMMITMENTS

The total future minimum lease payments under non-cancellable operating leases are as follows:-

	2021 £	2020 £
Expiring within one year	542	-
Expiring between one and five years	-	9,542

BCA INDEPENDENT ADVOCACY SERVICES

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2021

16. RESTRICTED FUNDS

	Balance as at 1 April 2020 £	Incoming Resources £	Outgoing Resources £	Transfers £	Balance as at 31 March 2021 £
Powys People First Self Advocacy fund	8,278	1,031	1,573	-	7,737
Powys County Council General Advocacy	-	29,139	28,540	-	599
New Big Lottery Fund Powys People First Fund	632	-	-	-	632
Santander Outdoor Fund	191	-	63	-	128
Healthy Lives Project	10,284	48,956	39,224	-	20,016
Theatr Wildcats	3,059	2,907	2,502	-	3,464
PAVO Small Health Fund	1,099	-	-	-	1,099
PAVO Social Value Fund	1,810	-	1,810	-	-
PAVO Mental Health Fund	-	1,465	1,405	-	60
Powys Church Acts Fund	-	4,948	661	-	4,287
Postcode Lottery Fund	-	14,472	4,480	-	9,992
Lloyds Bank Foundation	-	18,924	17,825	-	1,099
	<u>25,353</u>	<u>121,842</u>	<u>98,083</u>	<u>-</u>	<u>49,112</u>

Restricted funds represent grants received for specific purposes. When the expenditure to which these grants relate is incurred it is charged to the fund in the Statement of Financial Activities.

The Powys People First Self Advocacy fund was funded by Powys County Council until the end of March 2019, but now holds income generated from facilitation fees, various small grants and money raised from Powys People First events.

Powys County Council General Advocacy fund is a one year grant to fund citizen advocacy, volunteer advocacy, self advocacy and peer advocacy.

The Big Lottery Powys People First Fund funded the salary and associated costs of the Powys People First Support Workers, one in North Powys and three in South Powys, who support the development of self-advocacy groups. This funding ended in October 2016.

The Santander Foundation outdoor fund was for a project to inform adults with a learning disability about the benefits of a healthy lifestyle with opportunities for exercise and outdoor activities.

The Healthy Lives fund is a 5 year project funded by the National Lottery Community fund and Lloyds Bank Foundation for management, staff and running costs of the Healthy Lives Project which aims to extend the knowledge of adults with a learning disability about health issues, give opportunities for outdoor activities, expand social networks and boost self-esteem and well-being.

The Theatr Wildcats fund is funded by grants from the Ashley Family Foundation, the Audrey Tyler Trust, Waitrose Community Matters, Powys Integrated Care Fund and proceeds from performances by the Theatr Wildcats inclusive drama group which is based in Brecon.

The Powys Association of Voluntary Organisations Small Health Fund was a grant to fund additional elements of the Healthy Lives Project.

The Powys Association of Voluntary Organisation Social Value Fund grant was to fund a new pilot entitled "Out and About Advocacy".

The Powys Association of Voluntary Organisation Mental Health Fund grant was to fund an art project documenting members experiences of the Covid-19 lockdowns.

BCA INDEPENDENT ADVOCACY SERVICES

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2021

16. RESTRICTED FUNDS (continued)

The Powys Church Acts fund was to provide additional worker hours and travel costs for the Powys People First Self-Advocacy project.

The Postcode Lottery Fund is a grant to fund a new project entitled "Life after Covid" to expand and enhance the Powys Peoples First Self-Advocacy project.

The Lloyds Bank Foundation fund is to support the salary and costs of an advocate to provide support around housing and support issues.

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total 2021 £
Fund balances at 31 March 2021 are represented by:			
Tangible fixed assets	48	2,267	2,315
Current assets	79,766	48,114	127,880
Current liabilities	(2,270)	(1,269)	(3,539)
	<u>77,544</u>	<u>49,112</u>	<u>126,656</u>

18. LEGAL STATUS OF THE TRUST

The Trust is a private company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

BCA INDEPENDENT ADVOCACY SERVICES

DETAILED INCOME AND EXPENDITURE ACCOUNT for the year ended 31 March 2021

	2021	2020
	£	£
INCOME		
Donations	930	1,160
Grants and contracts	132,598	103,931
Deposit account interest	337	397
Fundraising	-	336
Event income	-	449
Subscriptions	-	38
Theatr Wildcat subscriptions	-	334
Facilitation fees	-	1,000
Drama income	530	-
HMRC employment allowance	4,000	3,000
Sharon Wieland Memorial	870	-
Other income	441	579
	<hr/>	<hr/>
	139,706	111,224
CHARITABLE EXPENDITURE		
Salaries and national insurance	86,735	113,913
Employer pension contributions	3,495	4,006
Sessional worker costs	-	260
Training and courses	50	612
DBS checks	52	192
Travelling expenses	1,845	8,444
Telephone	1,674	1,540
Postage	1,001	1,431
Printing and stationery	1,056	922
Art materials and resources	1,187	217
Computer costs	444	203
Event expenses	-	1,426
Room hire and meeting expenses	38	4,067
Publicity	937	442
Rent, utilities and cleaning	10,320	10,128
Insurance	1,845	1,843
Repairs and maintenance	160	283
Subscriptions	30	70
Sundry expenses	655	212
Equipment hire	399	627
Accountancy	300	300
Bank charges	160	225
Depreciation	677	446
	<hr/>	<hr/>
	113,060	151,809
GOVERNANCE COSTS		
Accountants' charges	1,692	1,656
Annual report expenses	-	500
AGM expenses	-	5
Trustees' expenses	-	289
	<hr/>	<hr/>
	1,692	2,450
NET SURPLUS/(DEFICIT) FOR THE PERIOD	<hr/>	<hr/>
	24,954	(43,035)