

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 2022

BCA INDEPENDENT ADVOCACY SERVICES

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BCA INDEPENDENT ADVOCACY SERVICES

31 MARCH 2022

LEGAL AND ADMINISTRATIVE DETAILS

Directors/Trustees

A M C Weale (Chair)
C M Tongue (Treasurer)
M L Taylor (resigned 28 July 2021)
G Sykes
R D Walker
N R Jones
R J Stephens
V M Hopkins (appointed 5 November 2021)

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 2022

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

This financial year started with many Covid restrictions still in force: advocates meeting clients in gardens and "on the doorstep", online meetings with social workers and other professionals and self-advocacy group meetings and activities taking place via Zoom. During summer 2021, Choir Cats started meeting outside, Theatr Wildcats began to rehearse again in Theatr Brycheiniog with everyone in individual squares and distanced from each other, Powys People First hosted "drop ins by appointment" and Healthy Lives project members met up for walks and outdoor activities. At the same time many activities were still available on Zoom both to keep up IT skills and to involve people who were still cautious about meeting up in "real life". As the year went on BCA projects began hosting indoor activities, but January 2022 brought the new Omicron restrictions and activities were once again restricted to Zoom meetings and outdoor activities with a return to meeting up indoors in February and March. Throughout the changes, BCA staff continued to come up with innovative ideas in order to support our vulnerable clients and members to provide social contact for adults with a learning disability and go some way towards addressing the isolation and loneliness caused by the Covid restrictions.

BCA INDEPENDENT ADVOCACY SERVICES

REPORT OF THE TRUSTEES (Continued) for the year ended 31 March 2022

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

The year started with Covid restrictions still affecting all BCA activities. One-to-one advocacy support continued with advocates keeping in touch with clients by telephone and distanced visits, attending online meetings with professionals and visiting in person when restrictions allowed.

The Powys People First and Healthy Lives project hosted weekly Zoom meetings and activities including quizzes, information talks, advice on current Covid restrictions, bingo, consulting with members about they would like in the future – this provided at least some social contact for our members who have been isolated during the past few years. Healthy Lives progressed to group walks and outdoor meet-ups and picnics, started a Women's group and arranged several trips. Powys People First restarted "drop-ins by appointment" in July and progressed to meeting in small groups indoors in the Autumn with the opportunity to take part in craft activities. The Choir Cats singing group were meeting on Zoom and in May 2021 began meeting up in "real life" at the Bandstand on Brecon Promenade while also available simultaneously on Zoom for people who live further afield or do not have transport – this continued until October when more inclement weather led to Choir Cats resuming inside at the Market Hall Vaults. Theatr Wildcats started to meet in Theatr Brycheiniog in June 2021 with everyone socially distanced in designated squares – they began making a series of short films about their experiences in lockdown and in December produced a film "12 days of Christmas" available on the Theatr Wildcats website and YouTube channel. Healthy Lives began a series of 6 accessible Tai Chi sessions also available online and also Zoom "Map Buddies" to build up skills to use in future walks. All BCA staff joined to host a popular Zoom Christmas party with Christmas songs and jokes. In January the new Omicron restrictions meant no face-to-face activities, but Powys People First and Healthy Lives joined together to host a Winter Well-Being Month with Zoom cookery and information sessions and a series of walks around the local area. Back to meeting in groups in February and looking forward to everything being more "normal" going forward.

Replacing the core funding from Powys County Council has proved to be a real challenge and the quest continues. In the meantime we are grateful to the National Lottery for funding the Healthy Lives project and the Lloyds Bank Foundation for funding for advocacy support around housing and support. A grant from the PAVO Social Value Forum fund for Powys People First project to build new links after Covid which with the consultation done with our members has informed a successful application to the Lottery for a new project Confident Connected Citizens which will start in July 2022.

People are the very essence of BCA. Whilst our focus is on our members, we must acknowledge the inspirational commitment of our staff, ably led by Libby. Happily, the influence of Covid on our lives is diminishing, but the flexibility, inventiveness and sheer determination of staff never fails to impress. I extend our heartfelt gratitude to all staff and volunteers who have sustained BCA during the recent difficult period, knowing that their commitment will be maintained, whatever the future brings. Finally, I should like to thank the BCA Directors, whose past and continued support of BCA is essential to its future.

BCA INDEPENDENT ADVOCACY SERVICES

REPORT OF THE TRUSTEES (Continued) for the year ended 31 March 2022

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

The pandemic has continued to impact on the way BCA staff work, and again staff have balanced working from home with supporting vulnerable clients and members in as safe a way as possible. Travel and room hire costs were once again lower than normal times. Despite careful budgeting, the impact of the loss of the core funding from Powys County Council has resulted in a deficit of £4,525 leaving £73,019 in unrestricted reserves. BCA has a reserves policy of holding an operational reserve equal to nine months operating costs: this level of reserves amounts to seven and a half months operating costs.

We are grateful to the National Lottery Community Fund, Lloyds Bank Foundation both for their funding and support during the challenges posed by the pandemic. Other grants were secured from the Ashley Family Fund, PAVO Social Value Forum Fund and Small Health grant, Pobl Trust, All Wales People First, Community Foundation Wales and the Co-op Community Fund. BCA has also received a grant from Powys County Council to support consultation around a Citizens Charter.

In the coming year, BCA will have to make some difficult decisions about the level of support that can continue to be provided without secure core funding. In the meantime, we are grateful for support around funding applications from the Lloyds Bank Foundation Enhance programme.

Reserves policy:

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

BCA INDEPENDENT ADVOCACY SERVICES

REPORT OF THE TRUSTEES (Continued) for the year ended 31 March 2022

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

13 September 2022
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 2022 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

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

13 September 2022

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 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
Income					
Donations		1,989	40	2,029	930
<i>Charitable activities:</i>					
Grants and contracts	3	2,304	109,356	111,660	132,598
Investment income	4	217	-	217	337
Other income	5	5,283	140	5,423	5,841
Total income		<u>9,793</u>	<u>109,536</u>	<u>119,329</u>	<u>139,706</u>
Expenditure					
Charitable activities	6	14,318	102,547	116,865	114,751
Total expenditure		<u>14,318</u>	<u>102,547</u>	<u>116,865</u>	<u>114,751</u>
NET MOVEMENT IN FUNDS		(4,525)	6,989	2,464	24,955
Balances brought forward as at 1 April 2021		77,544	49,112	126,656	101,701
Balances carried forward as at 31 March 2022		<u>73,019</u>	<u>56,101</u>	<u>129,120</u>	<u>126,656</u>

BCA INDEPENDENT ADVOCACY SERVICES
(REGISTERED NUMBER: 06509168)

BALANCE SHEET
as at 31 March 2022

	Note	2022		2021	
		£	£	£	£
FIXED ASSETS					
Tangible assets	11		3,529		2,315
CURRENT ASSETS					
Debtors	12	2,255		1,947	
Short term deposits	13	111,461		76,146	
Cash at bank and in hand		17,245		46,787	
		130,961		127,880	
CREDITORS: Amounts falling due within one year	14	5,370		3,539	
NET CURRENT ASSETS			125,591		124,341
TOTAL ASSETS LESS CURRENT LIABILITIES			129,120		126,656
FUNDS					
Unrestricted	16	73,019		77,544	
Restricted	16	56,101		49,112	
		129,120		126,656	

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ending 31 March 2022.

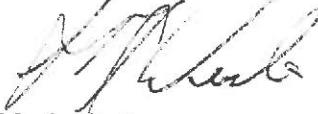
The members have not required the company to obtain an audit of its financial statements for the year ending 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

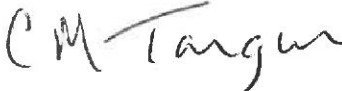
- ensuring that the company keeps accounting records which comply with Section 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial period and of its profit or loss for each financial 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 13 September 2022


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 2022

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 2022

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
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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

This year BCA suffered a deficit of £4,525 on the unrestricted fund resulting in a subsequent reduction in unrestricted reserves. Since the withdrawal of all Powys County Council core funding as from 30 September 2021, we have consulted with our clients and members with a learning disability to find out what services and activities they would like in the future. This information has informed a successful bid to the National Lottery for a new project Confident Connected Citizens which will build on the work done by Powys People First during the Covid restrictions and lockdowns, the project will start in July 2022. We are working with a funding consultant and several other funding bids are in preparation as BCA continues to seek secure term core funding particularly for one-to-one long term advocacy. Secured funding and the current level of unrestricted reserves will support all staff posts until the end of the next financial year. The Directors of BCA will continue to review the funding situation quarterly and the level of services that can continue to be provided will be reviewed in December 2022.

2. NET RESOURCES EXPENDED FOR THE YEAR

This is stated after charging:-

	2022	2021
	£	£
Depreciation – owned assets	1,150	677
Operating lease rentals	7,000	9,000
Accountants' charges	2,160	1,992

BCA INDEPENDENT ADVOCACY SERVICES

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2022

3.	GRANTS AND CONTRACTS	Unrestricted funds	Restricted funds	2022	2021
		£	£	£	£
	Revenue grants				
	Restricted funds				
	<i>Self Advocacy and People First</i>				
	Postcode Lottery Neighbourhood Fund	-	-	-	14,472
	Tesco Bags of Help	-	-	-	500
	Co-op Community Fund	-	-	-	169
	Powys County Council	-	5,000	5,000	-
	All Wales People First	-	1,000	1,000	-
	Theatr Wildcats – Ashley Family Foundation	-	1,568	1,568	1,506
	Theatr Wildcats – Pobl Trust	-	750	750	-
	PAVO Community Connectors	-	-	-	912
	PAVO/PTHB Mental Health Grant	-	-	-	1,465
	Powys Welsh Church Acts Fund	-	-	-	4,948
	Community Foundation in Wales – Choir Cats	-	1,481	1,481	-
	PAVO Small Health Grant – Choir Cats	-	1,377	1,377	-
	PAVO Social Value Fund	-	14,243	14,243	-
	<i>Citizen advocacy, volunteer advocacy, self-advocacy and peer advocacy</i>				
	Powys County Council	-	14,570	14,570	29,139
	<i>Issue Based Advocacy – Housing and Support</i>				
	Lloyds Bank Foundation	-	18,547	18,547	18,924
	<i>Healthy Lives Project</i>				
	National Lottery Community Fund	-	50,820	50,820	48,956
	Unrestricted funds				
	Co-Op Community Fund	2,304	-	2,304	-
	Powys County Council	-	-	-	10,000
	HMRC Covid Job Retention Scheme	-	-	-	1,607
		<u>2,304</u>	<u>109,356</u>	<u>111,660</u>	<u>132,598</u>
4.	INVESTMENT INCOME			2022	2021
				£	£
	Bank and Building Society interest			217	337
5.	OTHER INCOME			2022	2021
				£	£
	Drama income			-	530
	HMRC employment allowance			4,000	4,000
	Contributions from members			66	-
	Theatr Wildcat subscriptions			75	-
	Sharon Wieland Memorial			-	870
	Advocacy spot purchase			1,101	-
	Other income			181	441
				<u>5,423</u>	<u>5,841</u>

BCA INDEPENDENT ADVOCACY SERVICES

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2022

6. ANALYSIS OF CHARITABLE EXPENDITURE

	Basis of allocation	Volunteer, Issue & Crisis Advocacy	People First – Self Advocacy	Art Project	Healthy Lives	Theatr Wildcats	Governance	Total 2022	Total 2021
		£	£	£	£	£	£	£	£
Costs directly allocated to activities									
Staff costs	Direct	29,747	31,427	60	24,988	3,036	200	89,458	90,282
Training costs	Direct	-	73	-	-	-	-	73	50
Communications	Direct	377	1,600	-	1,018	-	-	2,995	2,675
Publicity	Direct	-	122	-	15	-	-	137	937
Travel	Direct	1,192	799	-	1,971	-	-	3,962	1,845
Room hire & meeting	Direct	32	1,264	-	376	1,280	-	2,952	38
Art materials & resources	Direct	-	310	-	481	23	-	814	1,187
Accountancy fees	Direct	120	-	-	300	-	1,740	2,160	1,992
Bank charges	Direct	103	30	-	30	-	-	163	160
Insurance	Direct	1,447	-	-	500	-	-	1,947	1,845
Memorial bench	Direct	-	-	-	-	650	-	650	-
Support costs allocated to activities									
Premises	Usage	8	4,259	-	4,000	-	-	8,267	10,320
Depreciation	Usage	97	328	-	725	-	-	1,150	677
Office expenses	Usage	373	1,227	-	537	-	-	2,137	2,743
		<u>33,496</u>	<u>41,439</u>	<u>60</u>	<u>34,941</u>	<u>4,989</u>	<u>1,940</u>	<u>116,865</u>	<u>114,751</u>

7. STAFF COSTS

	2022 £	2021 £
Salaries and wages	79,772	81,514
Social security costs	5,385	5,221
Employer pension contributions	3,523	3,495
DBS checks	288	52
Recruitment costs	490	-
	<u>89,458</u>	<u>90,282</u>

No employee earned more than £60,000 per annum (2021: nil)

The total amount of employee benefits received by key management personnel is £19,508 (2021 - £19,681). The charitable company considers its key management personnel comprise the directors and the Chief Executive Officer.

The average monthly headcount was 5 staff (2021: 6 staff) and the average number of full time equivalent staff employed by the charity during the year was 3 (2021: 3).

BCA INDEPENDENT ADVOCACY SERVICES

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2022

8. REMUNERATION OF DIRECTORS AND CONNECTED PERSONS

No directors received remuneration (2021: none) during the year. No other directors, nor any person connected with them, received any remuneration from the Charity during the year (2021: none).

9. RELATED PARTY TRANSACTIONS AND DIRECTORS' EXPENSES

No directors (2021: none) were reimbursed for travel costs, incurred in the course of their work as a volunteer advocate by the charity during the year (2021: £nil). 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.

11. TANGIBLE FIXED ASSETS

	Office Equipment £	Total £
COST:		
At 1 April 2021	18,584	18,584
Additions	2,364	2,364
As at 31 March 2022	20,948	20,948
DEPRECIATION:		
As at 1 April 2021	16,269	16,269
Charge for period	1,150	1,150
As at 31 March 2022	17,419	17,419
NET BOOK VALUE:		
As at 31 March 2022	3,529	3,529
As at 31 March 2021	2,315	2,315

All fixed assets held are for charitable purposes.

BCA INDEPENDENT ADVOCACY SERVICES

NOTES TO THE FINANCIAL STATEMENTS **for the year ended 31 March 2022**

12. DEBTORS	2022	2021
	£	£
Debtors	258	-
Prepayments	1,997	1,947
	<u>2,255</u>	<u>1,947</u>

13. SHORT TERM DEPOSITS	2022	2021
	£	£
Monmouthshire Building Society	40,307	5,076
CAF Investment Account	40,258	40,215
Virgin Money Charity Deposit Account	30,896	30,855
	<u>111,461</u>	<u>76,146</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2022	2021
	£	£
Accruals and deferred income	5,195	3,454
Other creditors	175	85
	<u>5,370</u>	<u>3,539</u>

15. OPERATING LEASE COMMITMENTS

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

	2022	2021
	£	£
Expiring within one year	<u>6,847</u>	<u>542</u>

BCA INDEPENDENT ADVOCACY SERVICES

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2022

16. RESTRICTED FUNDS

	Balance as at 1 April 2021 £	Incoming Resources £	Movement in funds Outgoing Resources £	Transfers £	Balance as at 31 March 2022 £
Powys People First Self					
Advocacy fund	7,737	6,106	737	-	13,106
Powys County Council General Advocacy	599	14,569	14,207	-	961
New Big Lottery Fund Powys People					
First Fund	632	-	120	-	512
Santander Outdoor Fund	127	-	63	-	64
Healthy Lives Project	20,016	50,820	34,493	-	36,343
Theatr Wildcats	3,464	2,393	4,989	-	868
PAVO Small Health Fund	1,099	-	220	-	879
PAVO Social Value Fund	-	14,243	13,834	-	409
PAVO Mental Health Fund	60	-	60	-	-
Powys Church Acts Fund	4,287	-	4,287	-	-
Postcode Lottery Fund	9,992	-	9,992	-	-
Lloyds Bank Foundation	1,099	18,547	19,381	-	265
Choir Cats	-	2,858	164	-	2,694
	<u>49,112</u>	<u>109,536</u>	<u>102,547</u>	<u>-</u>	<u>56,101</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, 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. A further grant was secured in the current year to help fund the Choir Cats singing group.

The Powys Association of Voluntary Organisation Social Value Fund grant was to fund a "Building New Links" project to facilitate meetings, social activities both in "real life" and via Zoom.

BCA INDEPENDENT ADVOCACY SERVICES

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2022

16. RESTRICTED FUNDS (continued)

The Community Foundations Wales Choir Cats grant was awarded in March 2022 to partly fund the Choir Cats singing group in 2022/23.

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

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 2022 £
Fund balances at 31 March 2022 are represented by:			
Tangible fixed assets	32	3,497	3,529
Current assets	76,454	54,507	130,961
Current liabilities	(3,467)	(1,903)	(5,370)
	<u>73,019</u>	<u>56,101</u>	<u>129,120</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 2022

	2022	2021
	£	£
INCOME		
Donations	2,029	930
Grants and contracts	111,660	132,598
Deposit account interest	217	337
Subscriptions	66	-
Theatr Wildcat subscriptions	75	-
Drama income	-	530
HMRC employment allowance	4,000	4,000
Sharon Wieland Memorial	-	870
Other income	1,282	441
	<hr/>	<hr/>
	119,329	139,706
CHARITABLE EXPENDITURE		
Salaries and national insurance	85,157	86,735
Employer pension contributions	3,523	3,495
Recruitment	490	-
Training and courses	73	50
DBS checks	288	52
Travelling expenses	3,962	1,845
Telephone	1,866	1,674
Postage	1,130	1,001
Printing and stationery	725	1,056
Art materials and resources	813	1,187
Computer costs	374	444
Room hire and meeting expenses	2,952	38
Publicity	138	937
Rent, utilities and cleaning	8,266	10,320
Insurance	1,947	1,845
Repairs and maintenance	335	160
Subscriptions	128	30
Sundry expenses	865	655
Equipment hire	360	399
Accountancy	420	300
Bank charges	163	160
Depreciation	1,150	677
	<hr/>	<hr/>
	115,125	113,060
GOVERNANCE COSTS		
Accountants' charges	1,740	1,692
	<hr/>	<hr/>
	1,740	1,692
NET SURPLUS FOR THE PERIOD	<hr/>	<hr/>
	2,464	24,954