

**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 2023**

## **BCA INDEPENDENT ADVOCACY SERVICES**

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## **BCA INDEPENDENT ADVOCACY SERVICES**

**31 MARCH 2023**

### **LEGAL AND ADMINISTRATIVE DETAILS**

#### **Directors/Trustees**

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

#### **Chief Executive Officer**

E Roderick

#### **Registered Office**

11 Lion Yard  
Brecon  
Powys

#### **Registered Charity Number**

1123605

#### **Registered Company Number**

06509168 (England and Wales)

#### **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 2023**

#### **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 year started as most Covid restrictions were eased and our clients and members with a learning disability were pleased to return to meeting up in groups and resuming normal activities. Project staff have continued to host some Zoom activities to keep up online skills and to include people from a wider area without access to transport or appropriate support, but members report how much they appreciate face-to-face contact.

## **BCA INDEPENDENT ADVOCACY SERVICES**

### **REPORT OF THE TRUSTEES (Continued) for the year ended 31 March 2023**

#### **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 hardly seems possible that a year ago, advocacy took place by telephone, online and by distanced visits. Restrictions were still being observed. Nonetheless, disabled people suffered more from COVID than the general population, making the work of BCA even more important than ever.

This year has seen fewer Zoom activities and much more meeting up in person. BCA advocates still attend online meetings with professionals, but can meet clients face-to-face in their homes or in the community. All BCA projects and advocates have worked together with clients and members to host a great combination of old and new activities throughout the year. Powys People First and the new Confident Connected Citizens project have run self-advocacy meetings in community venues, social evenings, art & craft activities, a newsletter group and together with the Healthy Lives have put on picnics, gone bowling and had a wonderful trip to Caswel Bay to celebrate World Ocean Day. The Healthy Lives project have started a Mentor Scheme where project members are paid to plan and facilitate a session including Nordic Walking, a talk on Brecon Mountain Railway, walks in Brecon and Builth Wells, a Poppy art session and Christmas card making. A series of Ready Steady Cook sessions have been held in Brecon, Ystradgynllias and Builth Wells making cooking simple economical meals more accessible to our members and the added bonus of sitting down to eat a delicious meal together at the end of each session. Other activities include a series of Canal Walks with Bannau Brycheiniog National Park, the accessible White Swans walking group and more challenging Red Kites walking group. Theatr Wildcats continues to thrive with old and new members preparing a performance of "How to be Happy" in Theatr Brycheiniog on 5<sup>th</sup> April, which was originally intended to be performed in April 2020 and included some new content filmed during Covid restrictions. Thanks to the Monmouthshire Building Society who sponsored the performance T shirts. The Choir Cats inclusive singing group meet weekly and is available on Zoom as well as face to face giving more people the opportunity to be involved.

The range and frequency of activities is thanks to the commitment, inventiveness and tireless enthusiasm of the BCA team. This year, BCA has engaged with more people with a learning disability than ever.

We are grateful to our funders: the National Lottery, Powys County Council Covid Recovery Fund, the Garfield Weston Foundation, PAVO, Community Foundation Wales and the Co-op. However, securing core funding remains our biggest challenge. The quest continues.

The year ahead presents a stark challenge. Without further funding in addition to our existing sources, difficult decisions will have to be made.

The whole purpose of BCA is its members. However, thanks are due to the loyal staff team led by Libby and our wonderful volunteers who continue to sustain BCA and its services under straitened conditions.

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 2023**

#### ***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 past year has seen some welcome new funding from the National Lottery for the Confident Connected Citizens project, £8,353 from the Powys County Council Covid Recovery Fund and a grant of £10,000 from the Garfield Weston Foundation towards core funding. BCA staff continue to come up with new and creative ways to support our clients and members with a learning disability and ideas for new projects, but securing ongoing core funding remains a challenge. This year has resulted in a deficit of £13,533 leaving £59,486 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 five and a half months operating costs. As the quest for core funding continues, the Board of Directors of BCA will keep the financial situation and staffing under review.

BCA is grateful to all our funders who have supported us during this year: in addition to the funders already mentioned, we have received grants from the PAVO Social Value Fund, Community Foundation Wales, Monmouthshire Building Society and the Co-op Community Fund.

##### **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 2023

#### 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

21 August 2023

.....  
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 2023 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

Bishop House  
10 Wheat Street  
Brecon  
Powys

21 August 2023

## BCA INDEPENDENT ADVOCACY SERVICES

### STATEMENT OF FINANCIAL ACTIVITIES (including Income and Expenditure Account) for the year ended 31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
<b>Income</b>					
Donations		813	10	823	2,029
<i>Charitable activities:</i>					
Grants and contracts	3	19,916	80,253	100,169	111,660
Investment income	4	333	-	333	217
Other income	5	5,261	1,684	6,945	5,423
<b>Total income</b>		<u>26,323</u>	<u>81,947</u>	<u>108,270</u>	<u>119,329</u>
<b>Expenditure</b>					
Charitable activities	6	39,856	90,373	130,229	116,865
<b>Total expenditure</b>		<u>39,856</u>	<u>90,373</u>	<u>130,229</u>	<u>116,865</u>
<b>NET MOVEMENT IN FUNDS</b>		(13,533)	(8,426)	(21,959)	2,464
Balances brought forward as at 1 April 2022		73,019	56,101	129,120	126,656
Balances carried forward as at 31 March 2023		<u>59,486</u>	<u>47,675</u>	<u>107,161</u>	<u>129,120</u>

**BCA INDEPENDENT ADVOCACY SERVICES**  
**(REGISTERED NUMBER: 06509168)**

**BALANCE SHEET**  
**as at 31 March 2023**

	Note	2023		2022	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	11		2,464		3,529
<b>CURRENT ASSETS</b>					
Debtors	12	2,334		2,255	
Short term deposits	13	86,752		111,461	
Cash at bank and in hand		18,589		17,245	
		107,675		130,961	
<b>CREDITORS: Amounts falling due within one year</b>	14	2,978		5,370	
<b>NET CURRENT ASSETS</b>			104,697		125,591
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			107,161		129,120
<b>FUNDS</b>					
Unrestricted	16	59,486		73,019	
Restricted	16	47,675		56,101	
		107,161		129,120	

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ending 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ending 31 March 2023 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 21 August 2023

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 2023

#### 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 2023

#### 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 incurred a deficit of £13,533 on the unrestricted fund and a subsequent reduction in unrestricted reserves. We were awarded a £10,000 grant from the Garfield Weston Foundation to support our core work, but have not been successful in securing other long-term core funding. We have met with Powys County Council officers and cabinet members to consider new ways of working to involve people with learning disabilities in the design of services in the future, however there is no certainty of availability of funding for this work. In the coming year, we will seek further funding to continue the work of the National Lottery funded Healthy Lives project, the Theatr Wildcats drama group and other ideas for new projects being developed in consultation with our members. We will have to consider whether the provision of one-to-one advocacy will be possible if core funding cannot be secured. Before the end of the year the Directors of BCA will review how many staff posts can be sustained and how the structure of BCA may change in order to support existing projects.

#### 2. NET RESOURCES EXPENDED FOR THE YEAR

This is stated after charging:-	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Depreciation – owned assets	1,142	1,150
Operating lease rentals	7,000	7,000
Accountants' charges	2,280	2,160
	<u>          </u>	<u>          </u>

# BCA INDEPENDENT ADVOCACY SERVICES

## NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2023

3.	GRANTS AND CONTRACTS	Unrestricted funds £	Restricted funds £	2023 £	2022 £
	Revenue grants				
	Restricted funds				
	<i>Self Advocacy and People First</i>				
	National Lottery Confident Connected Citizens	-	24,852	24,852	-
	Powys County Council	-	-	-	5,000
	All Wales People First	-	-	-	1,000
	Theatr Wildcats – Ashley Family Foundation	-	-	-	1,568
	Theatr Wildcats – Pobl Trust	-	-	-	750
	PAVO Social Value Fund – Brecon Gig Buddies	-	805	805	-
	Monmouthshire Building Society				
	– Theatr Wildcats	-	228	228	-
	Community Foundation in Wales – Choir Cats	-	1,500	1,500	1,481
	PAVO Small Health Grant – Choir Cats	-	-	-	1,377
	PAVO Social Value Fund	-	-	-	14,243
	Magic Little Grants	-	500	500	-
	<i>Citizen advocacy, volunteer advocacy, self-advocacy and peer advocacy</i>				
	Powys County Council	-	-	-	14,570
	<i>Issue Based Advocacy – Housing and Support</i>				
	Lloyds Bank Foundation	-	-	-	18,547
	<i>Healthy Lives Project</i>				
	National Lottery Community Fund	-	52,368	52,368	50,820
	Unrestricted funds				
	Co-Op Community Fund	1,563	-	1,563	2,304
	Powys County Council				
	– Covid Recovery Fund	8,353	-	8,353	-
	Garfield Weston Foundation	10,000	-	10,000	-
		<u>19,916</u>	<u>80,253</u>	<u>100,169</u>	<u>111,660</u>
4.	INVESTMENT INCOME			2023 £	2022 £
	Bank and Building Society interest			333	217
5.	OTHER INCOME			2023 £	2022 £
	HMRC employment allowance			5,000	4,000
	Contributions from members			-	66
	Theatr Wildcat subscriptions			352	75
	Advocacy spot purchase			-	1,101
	Other income			1,593	181
				<u>6,945</u>	<u>5,423</u>

# BCA INDEPENDENT ADVOCACY SERVICES

## NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2023

### 6. ANALYSIS OF CHARITABLE EXPENDITURE

		Basis of allocation	Volunteer, Issue & Crisis Advocacy	People First – Self Advocacy	Confident and Connected Citizens	Healthy Lives	Theatr Wildcats and Choircats	Governance	Total 2023	Total 2022
			£	£	£	£	£	£	£	£
<b>Costs directly allocated to activities</b>										
Staff costs	Direct		33,955	8,119	18,765	37,801	4,135	-	102,775	89,458
Training costs	Direct		10	-	217	217	-	-	444	73
Event expenses	Direct		-	-	231	291	-	-	522	-
Communications	Direct		226	12	543	1,372	-	-	2,153	2,995
Publicity	Direct		25	39	116	81	-	-	261	137
Travel	Direct		116	194	794	1,714	-	-	2,818	3,962
Room hire & meeting	Direct		(55)	714	325	762	1,708	-	3,454	2,952
Art materials & resources	Direct		-	144	26	483	-	-	653	814
Accountancy fees	Direct		-	-	350	350	-	1,580	2,280	2,160
Mentor fees	Direct		-	-	-	240	-	-	240	-
Bank charges	Direct		219	-	-	-	-	-	219	163
Insurance	Direct		997	-	500	500	-	-	1,997	1,947
Memorial bench	Direct		-	-	-	-	650	-	-	650
AGM Expenses	Direct		-	-	-	-	-	88	88	-
<b>Support costs allocated to activities</b>										
Premises	Usage		2,516	-	2,007	4,160	-	-	8,683	8,267
Depreciation	Usage		97	320	-	725	-	-	1,142	1,150
Office expenses	Usage		254	66	503	799	228	-	1,850	2,137
			<u>38,360</u>	<u>9,608</u>	<u>24,377</u>	<u>49,495</u>	<u>6,721</u>	<u>1,668</u>	<u>130,229</u>	<u>116,865</u>

### 7. STAFF COSTS

	2023	2022
	£	£
Salaries and wages	93,525	81,875
Social security costs	7,255	5,385
Employer pension contributions	1,883	1,510
DBS checks	112	288
Recruitment costs	-	490
	<u>102,775</u>	<u>89,458</u>

No employee earned more than £60,000 per annum (2022: nil)

The total amount of employee benefits received by key management personnel is £20,742 (2022 - £19,508). The charitable company considers its key management personnel comprise the directors and the Chief Executive Officer.

The average monthly headcount was 6 staff (2022: 5 staff) and the average number of full time equivalent staff employed by the charity during the year was 4 (2022: 3).

## BCA INDEPENDENT ADVOCACY SERVICES

### NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2023

#### 8. REMUNERATION OF DIRECTORS AND CONNECTED PERSONS

No directors, nor any person connected with them, received any remuneration from the Charity during the year (2022: none).

#### 9. RELATED PARTY TRANSACTIONS AND DIRECTORS' EXPENSES

No directors (2022: none) were reimbursed for travel costs, incurred in the course of their work as a volunteer advocate by the charity during the year (2022: £nil). There were 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 £
<b>COST:</b>		
At 1 April 2022	20,948	20,948
Additions	77	77
	<hr/>	<hr/>
As at 31 March 2023	21,025	21,025
	<hr/>	<hr/>
<b>DEPRECIATION:</b>		
As at 1 April 2022	17,419	17,419
Charge for period	1,142	1,142
	<hr/>	<hr/>
As at 31 March 2023	18,561	18,561
	<hr/>	<hr/>
<b>NET BOOK VALUE:</b>		
As at 31 March 2023	2,464	2,464
	<hr/>	<hr/>
As at 31 March 2022	3,529	3,529
	<hr/>	<hr/>

All fixed assets held are for charitable purposes.

# BCA INDEPENDENT ADVOCACY SERVICES

## NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2023

<b>12. DEBTORS</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Debtors	510	258
Prepayments	1,824	1,997
	<u>2,334</u>	<u>2,255</u>
<b>13. SHORT TERM DEPOSITS</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Monmouthshire Building Society	15,495	40,307
CAF Investment Account	40,280	40,258
Virgin Money Charity Deposit Account	30,977	30,896
	<u>86,752</u>	<u>111,461</u>
<b>14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Accruals and deferred income	2,956	5,195
Other creditors	22	175
	<u>2,978</u>	<u>5,370</u>
<b>15. OPERATING LEASE COMMITMENTS</b>		
The total future minimum lease payments under non-cancellable operating leases are as follows:-		
	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Expiring within one year	-	6,847

## BCA INDEPENDENT ADVOCACY SERVICES

### NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2023

#### 16. RESTRICTED FUNDS

	Balance as at 1 April 2022 £	Incoming Resources £	Movement in funds Outgoing Resources £	Transfers £	Balance as at 31 March 2023 £
Powys People First Self Advocacy fund	13,106	1,452	10,821	-	3,737
Powys County Council General Advocacy	961	-	-	-	961
New Big Lottery Fund Powys People First Fund	512	-	136	-	376
Santander Outdoor Fund	64	-	64	-	-
Healthy Lives Project	36,343	52,398	49,396	-	39,345
Theatr Wildcats	868	939	1,797	-	10
PAVO Small Health Fund	879	-	35	-	844
PAVO Social Value Fund	409	-	170	-	239
National Lottery Confident Connected Citizens Fund	-	24,853	24,378	-	475
PAVO Social Value Brecon Gig Buddies Fund	-	805	805	-	-
Lloyds Bank Foundation	265	-	81	-	184
Choir Cats	2,694	1,500	2,690	-	1,504
	<u>56,101</u>	<u>81,947</u>	<u>90,373</u>	<u>-</u>	<u>47,675</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 2023

#### 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 National Lottery Confident Connected Citizens Fund is a 3 year project to build on work started during the Covid 19 lockdowns to build confidence, make new connections and enable people with learning disabilities to become better informed more active citizens.

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 PAVO Social Value Brecon Gig Buddies Fund is a project to recruit and train volunteer "buddies" to support people with learning disabilities to attend gigs, concerts and other events.

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 2023 £
Fund balances at 31 March 2023 are represented by:			
Tangible fixed assets	16	2,448	2,464
Current assets	61,618	46,057	107,675
Current liabilities	(2,148)	(830)	(2,978)
	<u>59,486</u>	<u>47,675</u>	<u>107,161</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 2023

	2023	2022
	£	£
<b>INCOME</b>		
Donations	823	2,029
Grants and contracts	100,169	111,660
Deposit account interest	333	217
Subscriptions	-	66
Theatr Wildcat subscriptions	352	75
HMRC employment allowance	5,000	4,000
Other income	1,593	1,282
	<hr/>	<hr/>
	108,270	119,329
<b>CHARITABLE EXPENDITURE</b>		
Salaries and national insurance	100,780	87,170
Employer pension contributions	1,883	1,510
Recruitment	-	490
Training and courses	444	73
DBS checks	112	288
Travelling expenses	2,819	3,962
Event expenses	523	-
Telephone	1,245	1,866
Postage	859	1,130
Printing and stationery	589	725
Art materials and resources	509	813
Computer costs	326	374
Room hire and meeting expenses	3,542	2,952
Publicity	261	138
Rent, utilities and cleaning	8,683	8,266
Insurance	1,997	1,947
Repairs and maintenance	188	335
Subscriptions	212	128
Sundry expenses	1,047	865
Equipment hire	330	360
Accountancy	500	420
Mentor fees	240	-
Bank charges	218	163
Depreciation	1,142	1,150
	<hr/>	<hr/>
	128,449	115,125
<b>GOVERNANCE COSTS</b>		
Accountants' charges	1,780	1,740
	<hr/>	<hr/>
	1,780	1,740
<b>NET (DEFICIT)/SURPLUS FOR THE PERIOD</b>	<hr/> <hr/> (21,959)	<hr/> <hr/> 2,464