

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 2024

BCA INDEPENDENT ADVOCACY SERVICES

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BCA INDEPENDENT ADVOCACY SERVICES

31 MARCH 2024

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 2024

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.

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.

BCA INDEPENDENT ADVOCACY SERVICES

REPORT OF THE TRUSTEES (Continued) for the year ended 31 March 2024

Chairman's report

Last year was financially challenging. However, BCA directors took decision to support the existing staff hours from reserves. Unfortunately, during the year to 31st March 2024 we were unable to secure further core funding. Despite this BCA continued to provide one-to-one advocacy throughout the year.

Project work continued through the year with 3 activities most weeks, each with 8-10 people attending. The Healthy Lives and Confident Connected Citizens projects hosted walks including up Pen-y-fan, visits to the gym, Ready Steady Cook sessions, started a Book Club, a series of Summer trips, supported members to attend the Powys County Council Live Well forum and All Wales People First meetings, social events including a wonderful Christmas party.

Choir Cats meet each week to sing and dance and Theatr Wildcats now has a waiting list of people wanting to join. Welcome to My World of Colour in May 2024 was an inspirational performance and had over 20 people on the stage.

We continued to apply for further funding and early in the new financial year April 2024 heard of successful funding bids to the Postcode Lottery, National Lottery Awards for All and the PAVO Social Value Fund. We are truly grateful for this funding. This will enable BCA to continue for the next year but the position is still financially challenging.

Your directors continue to seek new sources of funding. Special thanks go to Neil Jones who has climbed dozens of peaks to raise funds for BCA. Nevertheless, our finances meant that, with a heavy heart that we had to take the decision to make our Learning Disability advocate Bethan Moses redundant early in the new financial year – Bethan has made a massive contribution to the work of the charity over the past 6 years and is missed by everyone in BCA. We cannot thank her enough for her time at BCA and wish her every success in the future.

It is truly humbling to see that so much is achieved by our wonderful staff team and volunteers. Not least of their achievements has been to keep going with dwindling financial resources. BCA staff have stepped up throughout the year and despite no financial security have worked above and beyond all reasonable expectations to support adults with a learning disability in mid and south Powys. Nicky Davies joined us during the year and we were pleased to welcome Nicky Whitelaw back to BCA. Catherine Povey left for new opportunities and will be sadly missed.

Thanks go to Rosie Mellerick for all her hard work, boundless energy and creative ideas. As ever, everything is held together by Libby Roderick whose leadership, dedication and determination is recognised by everyone.

I should like to thank all our members for participating in all our projects and events. You make it all worthwhile.

Finally, I should like to thank the BCA Directors whose support of BCA's work is more important than ever.

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.

BCA INDEPENDENT ADVOCACY SERVICES

REPORT OF THE TRUSTEES (Continued) for the year ended 31 March 2024

Financial Review

Treasurer's Report

The past year has been very challenging with BCA having to use reserves to support one-to-one advocacy and core costs. This has resulted in a deficit of £30,026 leaving £29,460 in unrestricted reserves. BCA has a reserves policy of holding an operational reserve equal to 9 months operating costs; this level of reserves amounts to just under 3 months operating costs.

After reviewing the financial and staffing situation, the Directors of BCA have taken the decision that it is no longer possible to support one-to-one advocacy and to make the post of Learning Disability Advocate redundant. Together with recent successes in applications to the Postcode Lottery, PAVO Social Value Forum and Awards for All, this will enable BCA to continue to deliver self-advocacy based project work in south and mid Powys. We are grateful to the National Lottery, Powys Welsh Church Acts, Powys Community Endowment Fund, Cultivate and Walk the Plank for supporting BCA's work this year.

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 2024

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


.....
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 2024 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

2 September 2024

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 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total £	2023 Total £
Income					
Donations		2,119	103	2,222	823
<i>Charitable activities:</i>					
Grants and contracts	3	-	55,349	55,349	100,169
Investment income	4	670	-	670	333
Other income	5	5,012	1,432	6,444	6,945
Total income		<u>7,801</u>	<u>56,884</u>	<u>64,685</u>	<u>108,270</u>
Expenditure					
Charitable activities	6	37,827	88,616	126,443	130,229
Total expenditure		<u>37,827</u>	<u>88,616</u>	<u>126,443</u>	<u>130,229</u>
NET MOVEMENT IN FUNDS		(30,026)	(31,732)	(61,758)	(21,959)
Balances brought forward as at 1 April 2023		59,486	47,675	107,161	129,120
Balances carried forward as at 31 March 2024		<u>29,460</u>	<u>15,943</u>	<u>45,403</u>	<u>107,161</u>

BCA INDEPENDENT ADVOCACY SERVICES
(REGISTERED NUMBER: 06509168)

BALANCE SHEET
as at 31 March 2024

	Note	2024		2023	
		£	£	£	£
FIXED ASSETS					
Tangible assets	11		1,396		2,464
CURRENT ASSETS					
Debtors	12	4,514		2,334	
Short term deposits	13	41,863		86,752	
Cash at bank and in hand		1,561		18,589	
		47,938		107,675	
CREDITORS: Amounts falling due within one year	14	3,931		2,978	
NET CURRENT ASSETS			44,007		104,697
TOTAL ASSETS LESS CURRENT LIABILITIES			45,403		107,161
FUNDS					
Unrestricted	16	29,460		59,486	
Restricted	16	15,943		47,675	
		45,403		107,161	

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ending 31 March 2024.


The members have not required the company to obtain an audit of its financial statements for the year ending 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

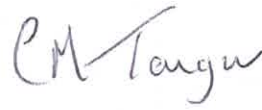
The directors acknowledge their responsibilities for:

- 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 *2nd September 2024*


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 2024

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 2024

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 in order to support BCA's core advocacy work and employ an advocate to deliver one-to-one advocacy, we have used general reserves which has resulted in a deficit of £30,026 with unrestricted reserves standing at £29,460 as at 31st March 2024. As we have been unable to secure further core funding, the Directors of BCA took the decision that it is no longer possible to support one-to-one advocacy and have made this post redundant as from 31st May 2024 and reviewed other staff hours. Together with successful funding applications to the Postcode Lottery and the PAVO Social Value Forum and continued National Lottery funding for the Confident Connected Citizens project, this will enable BCA to continue self-advocacy based project work to support adults with a learning disability in south and mid Powys. The Directors have approved a break-even budget for the coming year and continue to search for new funding streams.

2. NET RESOURCES EXPENDED FOR THE YEAR

This is stated after charging:-	2024	2023
	£	£
Depreciation – owned assets	1,068	1,142
Operating lease rentals	6,083	7,000
Accountants' charges	2,380	2,280

BCA INDEPENDENT ADVOCACY SERVICES

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2024

3.	GRANTS AND CONTRACTS	Unrestricted funds £	Restricted funds £	2024 £	2023 £
	Revenue grants				
	Restricted funds				
	<i>Self Advocacy and People First</i>				
	National Lottery Confident Connected Citizens	-	32,932	32,932	24,852
	Theatr Wildcats – Brecon Rotary Club	-	250	250	-
	Theatr Wildcats – Powys Welsh Church Acts	-	4,991	4,991	-
	PAVO Social Value Fund – Brecon Gig Buddies	-	-	-	805
	Monmouthshire Building Society				
	– Theatr Wildcats	-	-	-	228
	Community Foundation in Wales – Choir Cats	-	1,500	1,500	1,500
	Magic Little Grants	-			500
	<i>Healthy Lives Project</i>				
	National Lottery Community Fund	-	13,176	13,176	52,368
	Walk the Plank	-	1,500	1,500	-
	Cultivate	-	1,000	1,000	-
	Unrestricted funds				
	Co-Op Community Fund	-	-	-	1,563
	Powys County Council				
	– Covid Recovery Fund	-	-	-	8,353
	Garfield Weston Foundation	-	-	-	10,000
		-	55,349	55,349	100,169
4.	INVESTMENT INCOME			2024	2023
				£	£
	Bank and Building Society interest			670	333
5.	OTHER INCOME			2024	2023
				£	£
	HMRC employment allowance			5,000	5,000
	Theatr Wildcat subscriptions			670	352
	Other income			774	1,593
				6,444	6,945

BCA INDEPENDENT ADVOCACY SERVICES

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2024

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 2024	Total 2023
		£	£	£	£	£	£	£	£
Costs directly allocated to activities									
Staff costs	Direct	32,475	2,618	26,055	36,584	1,961	-	99,693	102,775
Training costs	Direct	-	-	-	-	-	-	-	444
Event expenses	Direct	-	12	354	236	-	-	602	522
Communications	Direct	150	-	1,110	1,089	-	-	2,349	2,153
Publicity	Direct	-	-	92	17	-	-	109	261
Travel	Direct	243	480	946	1,880	-	-	3,549	2,818
Room hire & meeting	Direct	-	120	580	349	1,811	-	2,860	3,454
Art materials & resources	Direct	-	143	4	405	-	-	552	653
Accountancy fees	Direct	-	-	350	250	-	1,780	2,380	2,280
Mentor fees	Direct	-	-	-	80	-	-	80	240
Bank charges	Direct	143	-	-	3	-	-	146	219
Insurance	Direct	824	-	500	500	-	-	1,824	1,997
AGM Expenses	Direct	138	-	-	-	-	-	138	88
Support costs allocated to activities									
Premises	Usage	1,195	-	2,733	4,073	-	-	8,001	8,683
Depreciation	Usage	97	310	-	661	-	-	1,068	1,142
Office expenses	Usage	312	64	1,234	1,133	349	-	3,092	1,850
		<u>35,577</u>	<u>3,747</u>	<u>33,958</u>	<u>47,260</u>	<u>4,121</u>	<u>1,780</u>	<u>126,443</u>	<u>130,229</u>

7. STAFF COSTS

	2024	2023
	£	£
Salaries and wages	91,487	93,525
Social security costs	6,377	7,255
Employer pension contributions	1,709	1,883
DBS checks	120	112
	<u>99,693</u>	<u>102,775</u>

No employee earned more than £60,000 per annum (2023: nil)

The total amount of employee benefits received by key management personnel is £18,201 (2023 - £20,742). The charitable company considers its key management personnel comprise the directors and the Chief Executive Officer.

The average monthly headcount was 6 staff (2023: 6 staff) and the average number of full time equivalent staff employed by the charity during the year was 4 (2023: 4).

BCA INDEPENDENT ADVOCACY SERVICES

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2024

8. REMUNERATION OF DIRECTORS AND CONNECTED PERSONS

No directors, nor any person connected with them, received any remuneration from the Charity during the year (2023: none).

9. RELATED PARTY TRANSACTIONS AND DIRECTORS' EXPENSES

One director (2023: none) was reimbursed £90 for travel costs by the charity during the year (2023: £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 £
COST:		
At 1 April 2023	21,025	21,025
Additions	-	-
	<hr/>	<hr/>
As at 31 March 2024	21,025	21,025
	<hr/>	<hr/>
DEPRECIATION:		
As at 1 April 2023	18,561	18,561
Charge for period	1,068	1,068
	<hr/>	<hr/>
As at 31 March 2024	19,629	19,629
	<hr/>	<hr/>
NET BOOK VALUE:		
As at 31 March 2024	1,396	1,396
	<hr/>	<hr/>
As at 31 March 2023	2,464	2,464
	<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 2024

12. DEBTORS	2024	2023
	£	£
Debtors	2,691	510
Prepayments	1,823	1,824
	<u>4,514</u>	<u>2,334</u>
13. SHORT TERM DEPOSITS	2024	2023
	£	£
Monmouthshire Building Society	5,209	15,495
CAF Investment Account	5,368	40,280
Virgin Money Charity Deposit Account	31,286	30,977
	<u>41,863</u>	<u>86,752</u>
14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2024	2023
	£	£
Accruals and deferred income	3,931	2,956
Other creditors	-	22
	<u>3,931</u>	<u>2,978</u>
15. OPERATING LEASE COMMITMENTS		
The total future minimum lease payments under non-cancellable operating leases are as follows:-		
	2024	2023
	£	£
Expiring between two and five years	<u>12,500</u>	<u>-</u>

BCA INDEPENDENT ADVOCACY SERVICES

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2024

16. RESTRICTED FUNDS

	Balance as at 1 April 2023 £	Incoming Resources £	Movement in funds Outgoing Resources £	Transfers £	Balance as at 31 March 2024 £
Powys People First Self Advocacy fund	3,737	3,035	3,611	-	3,161
Powys County Council General Advocacy	961	-	-	-	961
New Big Lottery Fund Powys People First Fund	376	-	136	-	240
Healthy Lives Project	39,345	13,275	47,041	-	5,579
Theatr Wildcats	10	1,151	857	-	304
PAVO Small Health Fund	844	-	220	-	624
PAVO Social Value Fund	239	-	-	-	239
National Lottery Confident Connected Citizens Fund	475	32,932	33,407	-	-
Powys Church Acts – Wildcats Fund	-	4,991	1,671	-	3,320
Lloyds Bank Foundation	184	-	81	-	103
Choir Cats	1,504	1,500	1,592	-	1,412
	<u>47,675</u>	<u>56,884</u>	<u>88,616</u>	<u>-</u>	<u>15,943</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 was 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 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 proceeds from performances by the Theatr Wildcats inclusive drama group based in Brecon and sundry donations.

The Powys Church Acts Wildcats fund is a one year grant to fund the Theatr Wildcats drama worker, rehearsal room hire and other expenses associated with the Theatr Wildcats drama group.

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 2024

16. RESTRICTED FUNDS (continued)

The Community Foundations Wales Choir Cats grant was a 3 year grant awarded in March 2022 to partly fund the Choir Cats singing group.

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 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 2024 £
Fund balances at 31 March 2024 are represented by:			
Tangible fixed assets	-	1,396	1,396
Current assets	33,005	14,933	47,938
Current liabilities	(3,545)	(386)	(3,931)
	<u>29,460</u>	<u>15,943</u>	<u>45,403</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 2024

	2024	2023
	£	£
INCOME		
Donations	2,222	823
Grants and contracts	55,349	100,169
Deposit account interest	670	333
Subscriptions	-	-
Theatr Wildcat subscriptions	670	352
HMRC employment allowance	5,000	5,000
Other income	774	1,593
	<hr/>	<hr/>
	64,685	108,270
CHARITABLE EXPENDITURE		
Salaries and national insurance	95,625	100,780
Employer pension contributions	3,948	1,883
Training and courses		444
DBS checks	120	112
Travelling expenses	3,549	2,819
Event expenses	602	523
Telephone	1,246	1,245
Postage	1,103	859
Printing and stationery	1,017	589
Art materials and resources	552	509
Computer costs	440	326
Room hire and meeting expenses	2,998	3,542
Publicity	109	261
Rent, utilities and cleaning	8,001	8,683
Insurance	1,824	1,997
Repairs and maintenance	356	188
Subscriptions	212	212
Sundry expenses	400	1,047
Equipment hire	667	330
Accountancy	600	500
Mentor fees	80	240
Bank charges	146	218
Depreciation	1,068	1,142
	<hr/>	<hr/>
	124,663	128,449
GOVERNANCE COSTS		
Accountants' charges	1,780	1,780
	<hr/>	<hr/>
	1,780	1,780
NET DEFICIT FOR THE PERIOD	<hr/>	<hr/>
	(61,758)	(21,959)
	<hr/>	<hr/>