

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 2025

BCA INDEPENDENT ADVOCACY SERVICES

INDEX TO THE FINANCIAL STATEMENTS for the year ended 31 March 2025

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

BCA INDEPENDENT ADVOCACY SERVICES

31 MARCH 2025

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 (resigned 9 October 2024)

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 2025

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 2025

Chairman's report

This year's report is the hardest to write. During the past year our team of staff and volunteers have continued to support our members with dwindling resources. As has been stated in previous annual reports, BCA has received little core funding since Powys County Council decided to end its core advocacy funding in 2019 and support for self-advocacy in 2021. Although some funds have been raised and grants received, these have not been sufficient to continue our core activity of advocacy and self-advocacy support for adults with learning disability. Although funding remains to continue Theatr Wildcats for a further seven months, the money for all other activities of BCA has run out. The directors took the heart-breaking decision to close BCA from 1st September 2025.

When the decision to close was made public, there were suggestions made that funding might be available from previously unexplored channels. These proved to be of little substance, being even more precarious than our current funding streams. To attempt to continue in our current position could break charity and other laws. The directors did not want to let BCA limp on for a few months, giving our members hope, only to dash it again with a new decision to close. This would not be fair on members, or on staff whose livelihoods have depended on BCA.

We are only too aware that the loss of BCA will mean that independent advocacy will be unavailable to some of our most vulnerable friends.

Notwithstanding our sad news, there is so much to celebrate in what BCA has been. Founded in 1995, BCA has given professional, independent advocacy support to many vulnerable people when they needed it most. It has changed lives for the better. Self-advocacy has been supported through a range of projects; Powys People First since 2003 and more recently Healthy Lives, Confident Connected Citizens, Choircats, Theatr Wildcats and more. The Theatr Wildcats production of Legends, Love & Laughter in June was the best yet with a record audience.

During the past year project work has continued: Healthy Lives, Book Club, Ready Steady Cook, Choircats, visits, walks and the normal life of BCA has continued to the end, providing our members with support and regular social contact.

I should like to thank those who have provided funding for various activities, especially the National Lottery, Postcode Lottery and PAVO Social Value Fund. Particular thanks go to Theatr Brycheiniog for all its support. I want to thank the directors who have wrestled with our finances and who made the unenviable final decision. Finally, I must thank all our volunteers and staff who have been the beating heart of the organisation. No words are enough to thank them for what they have achieved. They have our best wishes for the future, particularly Nicky Davies, Nicky Whitelaw, Rosie Mellerick and Libby Roderick.

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 2025

Financial Review

Treasurer's Report

During the past year BCA used a £25,000 unrestricted grant from the Postcode Lottery to support core costs. The Confident Connected Citizens project was funded by the final year's funding from the National Lottery and together with new grants from the PAVO Social Value Fund, Numeracy Fund, Powys Community Endowment Fund and National Lottery Awards for All, this allowed BCA to continue to deliver the self-advocacy based project work planned for this year, resulting in a small deficit for the year of £153. This left £29,307 in unrestricted reserves at 31st March 2025. BCA has a reserves policy of holding an operational reserve equal to 9 months operating costs; this level of reserves amounts to around 3 months operating costs.

Unfortunately we have not been successful in securing any further funding for core costs and the BCA Board of Directors have taken the difficult decision to close most BCA projects as from 1st September 2025 with the exception of the Theatre Wildcats inclusive drama project which will remain open until 31st March 2026 using funds restricted to this project.

We are grateful to all our funders who have supported BCA's work this year and in the previous 30 years.

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 2025

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

22 September 2025
.....
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 2025 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

22 September 2025

BCA INDEPENDENT ADVOCACY SERVICES

STATEMENT OF FINANCIAL ACTIVITIES (including Income and Expenditure Account) for the year ended 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total £	2024 Total £
Income					
Donations		2,165	580	2,745	2,222
<i>Charitable activities:</i>					
Grants and contracts	3	25,000	68,965	93,965	55,349
Investment income	4	1,203	-	1,203	670
Other income	5	3,718	4,146	7,864	6,444
Total income		<u>32,086</u>	<u>73,691</u>	<u>105,777</u>	<u>64,685</u>
Expenditure					
Charitable activities	6	32,239	71,203	103,442	126,443
Total expenditure		<u>32,239</u>	<u>71,203</u>	<u>103,442</u>	<u>126,443</u>
NET MOVEMENT IN FUNDS		(153)	2,488	2,335	(61,758)
Balances brought forward as at 1 April 2024		29,460	15,943	45,403	107,161
Balances carried forward as at 31 March 2025		<u>29,307</u>	<u>18,431</u>	<u>47,738</u>	<u>45,403</u>

BCA INDEPENDENT ADVOCACY SERVICES
(REGISTERED NUMBER: 06509168)

BALANCE SHEET
as at 31 March 2025

	Note	2025		2024	
		£	£	£	£
FIXED ASSETS					
Tangible assets	11		503		1,396
CURRENT ASSETS					
Debtors	12	6,648		4,514	
Short term deposits	13	42,774		41,863	
Cash at bank and in hand		1,986		1,561	
		51,408		47,938	
CREDITORS: Amounts falling due within one year	14	4,173		3,931	
NET CURRENT ASSETS			47,235		44,007
TOTAL ASSETS LESS CURRENT LIABILITIES			47,538		45,403
FUNDS					
Unrestricted	16	29,307		29,460	
Restricted	16	18,431		15,943	
		47,538		45,403	

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ending 31 March 2025.

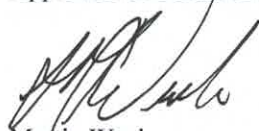
The members have not required the company to obtain an audit of its financial statements for the year ending 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

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 22 September 2025



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 2025

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 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 2025

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

The trustees have decided to take the difficult decision to wind down the activities of the charity in the coming year. Existing projects will be completed but no new projects will be undertaken. These accounts do not include any adjustments to reflect the fact that the company may not be a going concern, but the trustees do not consider that any such adjustments would have a significant impact on the accounts for the year ended 31 March 2025.

2. NET INCOMING RESOURCES FOR THE YEAR

This is stated after charging:-

	2025	2024
	£	£
Depreciation – owned assets	893	1,068
Operating lease rentals	6,000	6,083
Accountants' charges	2,440	2,380

BCA INDEPENDENT ADVOCACY SERVICES

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2025

3.	GRANTS AND CONTRACTS	Unrestricted funds	Restricted funds	2025	2024
		£	£	£	£
	Revenue grants				
	Restricted funds				
	<i>Self Advocacy and People First</i>				
	National Lottery Confident Connected Citizens	-	33,690	33,690	32,932
	Theatr Wildcats – Brecon Rotary Club	-	-	-	250
	Theatr Wildcats – Powys Welsh Church Acts	-	-	-	4,991
	Awards for All – Theatr Wildcats	-	15,629	15,629	-
	Community Foundation in Wales – Choir Cats	-	-	-	1,500
	PAVO Numeracy Fund	-	1,500	1,500	-
	<i>Healthy Lives Project</i>				
	PAVO Social Value Fund	-	18,146	18,146	-
	National Lottery Community Fund	-	-	-	13,176
	Walk the Plank	-	-	-	1,500
	Cultivate	-	-	-	1,000
	Unrestricted funds				
	Postcode Community Trust	25,000	-	25,000	-
		<u>25,000</u>	<u>68,965</u>	<u>93,965</u>	<u>55,349</u>
4.	INVESTMENT INCOME			2025	2024
				£	£
	Bank and Building Society interest			1,203	670
5.	OTHER INCOME			2025	2024
				£	£
	HMRC employment allowance			3,717	5,000
	Theatr Wildcat subscriptions			1,418	670
	Other income			2,729	774
				<u>7,864</u>	<u>6,444</u>

BCA INDEPENDENT ADVOCACY SERVICES

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2025

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 2025	Total 2024
		£	£	£	£	£	£	£	£
Costs directly allocated to activities									
Staff costs	Direct	20,951	1,440	26,176	19,625	5,661	-	73,853	99,693
Training costs	Direct	-	-	5	48	-	-	53	-
Event expenses	Direct	-	310	-	-	1,580	-	1,890	602
Communications	Direct	535	14	1,637	269	-	-	2,455	2,349
Publicity	Direct	66	48	38	-	60	-	212	109
Travel	Direct	253	-	615	1,216	-	-	2,084	3,549
Room hire & meeting	Direct	220	224	689	460	3,188	-	4,781	2,860
Art materials & resources	Direct	-	205	208	518	-	-	931	552
Accountancy fees	Direct	-	-	350	-	-	2,090	2,440	2,380
Mentor fees	Direct	-	-	-	-	-	-	-	80
Bank charges	Direct	153	-	-	-	-	-	153	146
Insurance	Direct	1,323	-	500	-	-	-	1,823	1,824
AGM Expenses	Direct	-	-	-	-	-	105	105	138
Support costs allocated to activities									
Premises	Usage	5,527	-	2,712	333	-	-	8,572	8,001
Depreciation	Usage	81	250	-	563	-	-	894	1,068
Office expenses	Usage	1,018	200	1,363	426	189	-	3,196	3,092
		<u>30,127</u>	<u>2,691</u>	<u>34,293</u>	<u>23,458</u>	<u>10,678</u>	<u>2,195</u>	<u>103,442</u>	<u>126,443</u>

7. STAFF COSTS

	2025	2024
	£	£
Salaries and wages	67,218	91,487
Social security costs	3,717	6,377
Employer pension contributions	2,737	1,709
DBS checks	181	120
	<u>73,853</u>	<u>99,693</u>

No employee earned more than £60,000 per annum (2024: nil)

The total amount of employee benefits received by key management personnel was £16,934 (2024 - £18,201). The charitable company considers its key management personnel comprise the directors and the Chief Executive Officer.

The average monthly headcount was 5 staff (2024: 6 staff) and the average number of full time equivalent staff employed by the charity during the year was 3 (2024: 4).

BCA INDEPENDENT ADVOCACY SERVICES

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2025

8. REMUNERATION OF DIRECTORS AND CONNECTED PERSONS

No directors, nor any person connected with them, received any remuneration from the Charity during the year (2024: none).

9. RELATED PARTY TRANSACTIONS AND DIRECTORS' EXPENSES

No directors (2024: one) were reimbursed for travel costs by the charity during the year (2024: £90). 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 2024	21,025	21,025
Additions	-	-
As at 31 March 2025	21,025	21,025
DEPRECIATION:		
As at 1 April 2024	19,629	19,629
Charge for period	893	893
As at 31 March 2025	20,522	20,522
NET BOOK VALUE:		
As at 31 March 2025	503	503
As at 31 March 2024	1,396	1,396

All fixed assets held are for charitable purposes.

BCA INDEPENDENT ADVOCACY SERVICES

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2025

12. DEBTORS	2025	2024
	£	£
Debtors	4,808	2,691
Prepayments	1,840	1,823
	<u>6,648</u>	<u>4,514</u>
13. SHORT TERM DEPOSITS	2025	2024
	£	£
Monmouthshire Building Society	5,414	5,209
CAF Investment Account	5,785	5,368
Virgin Money Charity Deposit Account	31,575	31,286
	<u>42,774</u>	<u>41,863</u>
14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2025	2024
	£	£
Accruals and deferred income	4,173	3,931
Other creditors	-	-
	<u>4,173</u>	<u>3,931</u>
15. OPERATING LEASE COMMITMENTS		
The total future minimum lease payments under non-cancellable operating leases are as follows:-		
	2025	2024
	£	£
Expiring between one and two years	<u>6,500</u>	<u>12,500</u>

BCA INDEPENDENT ADVOCACY SERVICES

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2025

16. RESTRICTED FUNDS

	Balance as at 1 April 2024 £	Incoming Resources £	Outgoing Resources £	Transfers £	Balance as at 31 March 2025 £
Powys People First Self Advocacy fund	3,161	3,082	2,554	-	3,689
Powys County Council General Advocacy	961	-	-	-	961
New Big Lottery Fund Powys People First Fund	240	-	136	-	104
Healthy Lives Project	5,579	-	5,093	-	486
Theatr Wildcats	304	3,144	515	-	2,933
PAVO Small Health Fund	624	-	220	-	404
PAVO Social Value Fund	239	-	-	-	239
National Lottery Confident Connected Citizens Fund	-	33,690	34,294	-	(604)
Powys Church Acts – Wildcats Fund	3,320	-	3,320	-	-
Lloyds Bank Foundation	103	-	81	-	22
Choir Cats	1,412	-	1,412	-	-
Awards for All – Wildcats	-	15,629	5,432	-	10,197
PAVO Social Value Fund 24	-	18,146	18,146	-	-
	<u>15,943</u>	<u>73,691</u>	<u>71,203</u>	<u>-</u>	<u>18,431</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.

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.

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2025

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.

The Award for All – Wildcats fund is a two year project to cover the salary of a drama worker, room hire etc

The PAVO Social Value Fund 24 was a project to promote healthy eating, cooking, walking and well-being

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total 2025 £
Fund balances at 31 March 2025 are represented by:			
Tangible fixed assets	-	503	503
Current assets	33,093	18,315	51,408
Current liabilities	(3,786)	(387)	(4,173)
	<u>29,307</u>	<u>18,431</u>	<u>47,538</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.

DETAILED INCOME AND EXPENDITURE ACCOUNT
for the year ended 31 March 2025

	2025	2024
	£	£
INCOME		
Donations	2,745	2,222
Grants and contracts	93,965	55,349
Deposit account interest	1,203	670
Event income	2,337	-
Theatr Wildcat subscriptions	1,417	670
HMRC employment allowance	3,717	5,000
Other income	393	774
	<u>105,777</u>	<u>64,685</u>
CHARITABLE EXPENDITURE		
Salaries and national insurance	70,936	95,625
Employer pension contributions	2,737	3,948
Training and courses	53	
DBS checks	180	120
Travelling expenses	2,084	3,549
Event expenses	1,890	602
Telephone	1,369	1,246
Postage	1,085	1,103
Printing and stationery	1,248	1,017
Art materials and resources	932	552
Computer costs	425	440
Room hire and meeting expenses	4,886	2,998
Publicity	212	109
Rent, utilities and cleaning	8,572	8,001
Insurance	1,823	1,824
Repairs and maintenance	478	356
Subscriptions	180	212
Sundry expenses	345	400
Equipment hire	521	667
Accountancy	350	600
Mentor fees	-	80
Bank charges	153	146
Depreciation	893	1,068
	<u>101,352</u>	<u>124,663</u>
GOVERNANCE COSTS		
Accountants' charges	2,090	1,780
	<u>2,090</u>	<u>1,780</u>
NET SURPLUS/(DEFICIT) FOR THE PERIOD	<u><u>2,335</u></u>	<u><u>(61,758)</u></u>