

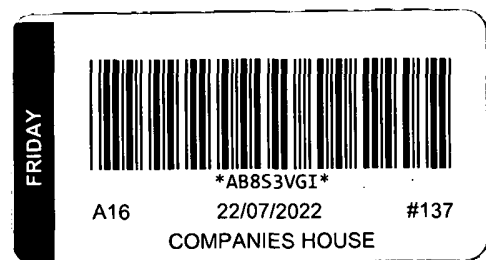
Charity Registration No. 1016226

Company Registration No. 02776330 (England and Wales)

**BATIAS INDEPENDENT ADVOCACY SERVICE**

**ANNUAL REPORT AND UNAUDITED  
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2022**



**MAYNARD HEADY LLP**  
**CHARTERED ACCOUNTANTS**

# BATIAS INDEPENDENT ADVOCACY SERVICE

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mr R Evans	
	Mr S Langsdale	
	Mr D B Leaman	
	Ms V L McConnell	
	Mr C M Talbot	
	Mr M Dale	(Appointed 8 November 2021)
	Miss M Kazi	(Appointed 9 June 2022)
<b>Secretary</b>	Mr R Evans	
<b>Charity number</b>	1016226	
<b>Company number</b>	02776330	
<b>Principal address</b>	The Beehive Resource Centre West Street Grays Essex RM17 6XP	
<b>Registered office</b>	The Beehive Resource Centre West Street Grays Essex RM17 6XP	
<b>Independent examiner</b>	Maynard Heady LLP Matrix House 12-16 Lionel Road Canvey Island Essex SS8 9DE	
<b>Bankers</b>	Lloyds TSB Bank Plc 34 High Street Grays Essex RM17 6LX	

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# **BATIAS INDEPENDENT ADVOCACY SERVICE**

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# **BATIAS INDEPENDENT ADVOCACY SERVICE**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

### **FOR THE YEAR ENDED 31 MARCH 2022**

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The trustees present their report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 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 UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

#### **Objectives and activities**

The Objects, as set out in the Memorandum of Association, are:

"To relieve young people and adults with learning difficulties and/or physical impairments and/or mental ill health who cannot realise their full potential and lead fulfilling lives without assistance, particularly by the provision of a service to (a) assist such persons to obtain their full rights and privileges as a citizen and (b) provide advice to such persons."

In planning the on-going service provision, the Trustees have considered how the charity meets the Charity Commission's guidance on public benefit. BATIAS primarily supports people with learning disabilities and vulnerable adults; this includes people with limited communication skills and complex physical impairments. In line with the charity's objectives, the organisation has provided additional services to people with mental health problems and dementia. All services and activities are offered regardless of the person's personal background, faith, gender or personal circumstance. Our aim is, through the delivery of a range of advocacy services, to enable people to be empowered to have control over their lives and to become active members within their local community. Although primarily the service is focussed on the clients using services, benefits are gained through the advocacy support by parents, carers and the general community.

The organisation appreciates the continued support of its funders and actively seeks to secure further funding which will enable it to not only provide its core service but to develop projects that will meet specific needs of our clients.

#### **Strategic report**

The following sections for achievements and performance and financial review form the strategic report of the charity

#### **COVID 19**

As COVID 19 restrictions lifted our staff have been able to offer more face-to-face support to our clients, we have carried out detailed Risk Assessments to ensure clients, volunteers and staff have been able to meet in safe environments. We have also continued to offer hybrid support where appropriate with a mixture of virtual and face to face meetings.

#### **Risk Review**

The Trustees recognise that it is best practice to conduct their review of the major risks to which the charity is exposed and ensure systems are established to mitigate those risks. Internal risks have been minimised by the implementation of procedures for the authorisation of all transactions and projects. These procedures will be periodically reviewed to ensure that they still meet the needs of the charity. In addition to this, BATIAS continues to hold the National Advocacy Quality Performance Mark, an evidence-based quality assurance programme. All of the Business procedures are reviewed regularly to ensure that they still meet the needs of the charity and to consider whether any additional risks have become apparent.

# **BATIAS INDEPENDENT ADVOCACY SERVICE**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)** **FOR THE YEAR ENDED 31 MARCH 2022**

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### **Service Provision**

BATIAS plans to strive to continue to deliver advocacy services in the foreseeable future through the provision of formal, self and citizen advocacy, these services are defined as:

#### **Formal advocacy**

Delivered by professional advocates who work with clients on specific issues or concerns, the aim of this provision being to ensure that people are empowered to make informed choices, have their voices heard and their wishes and choices recognised on key issues in their lives. Advocacy provision covers a very broad spectrum of need from housing, finance, family issues and the more serious situations of child protection and safeguarding. All formal advocates receive regular updated training on the legal processes and follow the Southend, Essex and Thurrock (SET) Safeguarding Vulnerable Adults Guidelines and Procedures.

Formal advocacy contracts covering 2021-22 are with:

**In Southend**, BATIAS is a partner in the Southend Advocacy Hub with South Essex Advocacy Services for the provision of all formal advocacy services in Southend, this contract was initially for 3 years from 1st April 2019 with options to extend for a further 2 years. We are pleased to report Southend Borough Council took the option to extend the contract to March 2024.

**Housing Support Advocacy** – BATIAS successfully bid for funding from the Edward Gosling foundation and was able to deliver advocacy to a small number of clients across South Essex, including the Unitary Authorities of Southend and Thurrock. The advocate is able to work longer term with clients, supporting them throughout the process of deciding on their future accommodation, ensuring they make informed choices and their voices are heard when these important decisions are being made.

**AB4D Essex** - we have continued our successful partnership with SUMMIT to deliver the Ability Be 4 Disability Project to ensure the voices of the people who use services are part of the planning processes for the future. This contract ends 31 May 2024.

### **Grant / Trust funding:**

#### **Self-advocacy**

Through group participation, people gain confidence and develop greater communication skills through peer support. Self-advocacy activities provide an opportunity for people to consider, over a longer period of time, issues or areas of concern which they can discuss on an equitable basis with like-minded people. We also offer self-advocacy to families caring for those with learning disabilities. BATIAS is offering support to young adults at a local special needs academy who are moving from children's social care to adult social care.

**Keep Safe** - The organisation was successful in gaining a small amount of grant funding to develop the Safe Places project in Thurrock; this community safety initiative recruits community venues where people with learning disabilities can go if they feel unsafe when they are out and about in their community, and staff in the venue can make a phone call on their behalf to a designated person the individual trusts.

**Zero 5** - The BATIAS Zero 5 Social Club in South Ockendon has gone from strength to strength, with members continuing to be involved in most aspects of delivering the club, including fundraising. We have committed funding for this to March 2023.

# **BATIAS INDEPENDENT ADVOCACY SERVICE**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2022**

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### **Volunteering**

BATIAS encourages volunteers to get involved with all aspects of the service, providing additional support at promotional events, fundraising and helping out at self-advocacy groups. We are extremely grateful to all of our volunteers who support the work of the organization.

### **Client and Expert by Experience involvement within BATIAS**

Out of a staff team of 10, 4 are support staff employees who work at self-advocacy groups and community events. We are continuously looking at ways to effectively involve our clients and have an easy read Compliments/Complaints feedback form that is actively encouraged and regularly completed both after receiving a service and whilst attending self-advocacy groups.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

### **Achievements and performance**

#### **Financial review**

##### **Funding and Social Media:**

The delivery of core advocacy provision continues to be funded by local authorities through commissioned contracts. BATIAS recognises that, in order to sustain a range of advocacy provision in addition to the statutory requirement, independent sources of income need to be secured to provide a level of financial sustainability.

A small level of community fundraising has always taken place, with local residents and groups having been very supportive at times of crisis. However, the Board recognises that fundraising initiatives must become more strategic and use social media to support this. The BATIAS Administrator leads on social media and regularly updates the website, Facebook page, and twitter account, supported by project staff using social media platforms to raise awareness of their specific areas of responsibility. The organisation continues to receive very small levels of donations through [virginmoneygiving.com](http://virginmoneygiving.com).

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

96% of BATIAS's income is derived from grants / service level agreements, of which none are guaranteed beyond their current agreement period. The Board have reviewed the level of reserves and agreed that at least 3 months expenditure will continue to be ring-fenced in free reserves which will safeguard the continued provision of the services for a period long enough to obtain alternative sources of funding or take the necessary action to dissolve the organization. With the increase in staff service and ages, BATIAS continues to regularly review the sum that should be ring fenced in case there is a need to make staff redundant, this figure being currently £25,000.

There was a deficit of £5,419 for the financial year ending 31 March 2022, this compared to a surplus of £1,997 for 2021.

Total income for 2022, including bank interest received, was £140,218 (2021: £139,102). Total expenditure for the year was £145,637 (2021: £137,105).

Total reserves stood at £50,000 on 31 March 2022 (2021: £55,419). The total reserve includes designated funds of £25,000 which are funds that would be required to meet the Charity's statutory obligation to its employees and other costs in the unlikely event that the charity is wound up.

The external environment going forward is one of uncertainty and change, it is therefore vitally important that BATIAS continues to maintain as wide an income base as possible.

The Trustees would like to thank the Finance Manager, Samantha Foster, for her assistance with finance, payroll and accounting matters.

# **BATIAS INDEPENDENT ADVOCACY SERVICE**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)** **FOR THE YEAR ENDED 31 MARCH 2022**

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The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The Trustees recognise that it is best practice to conduct their review of the major risks to which the charity is exposed and ensure systems are established to mitigate those risks. Internal risks have been minimised by the implementation of procedures for the authorisation of all transactions and projects. These procedures will be periodically reviewed to ensure that they still meet the needs of the charity. In addition to this, BATIAS continues to hold, until December 2022, the National Advocacy Quality Performance Mark, an evidence-based quality assurance programme. All of the Business procedures are reviewed regularly to ensure that they still meet the needs of the charity and to consider whether any additional risks have become apparent. The organisation has undergone a process to develop a new Strategic Plan for implementation from 2019 onwards to reflect the changing external environment and ensure that the organisation continues to meet the requirements of the contracted service delivery as well as plan for financial sustainability for the future.

### **Structure, governance and management**

The charity is a company limited by guarantee. All Trustees give their time voluntarily, receiving no remuneration or other benefits. The Trustees retire and are re-elected onto the Board by full voting members at the AGM. New Trustees can be appointed to the Board during the year, but they must also retire at the AGM and be re-elected. The minimum number of Board members is 3 with a maximum of 15. All Board members will be subject to a Disclosure and Barring Service check.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr R Evans

Mr S Langsdale

Mr D B Leaman

Ms V L McConnell

Mr C M Talbot

Mr T Patel

Mr M Dale

Miss M Kazi

(Appointed 29 July 2021 and resigned 10 February 2022)

(Appointed 8 November 2021)

(Appointed 9 June 2022)

BATIAS recruits Trustees through editorials in local papers, posts on community newsletters, social media and at promotional events, volunteer centres and VCS websites. Their participation and involvement with the service must not only reflect the skills and experiences that they can bring to the organisation but also their belief in the ethos of advocacy and the desire to make positive changes in the lives of the vulnerable people that are supported. As part of the review of the governance practices and procedures, any person wishing to become a Trustee will meet initially with the Chief Officer; they will be provided with an overview of the organisation, including the Vision, Mission and Values, operational structure, service provision, strategic aims and information detailing the legal obligations of being a trustee.

# **BATIAS INDEPENDENT ADVOCACY SERVICE**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)** **FOR THE YEAR ENDED 31 MARCH 2022**

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Should they wish to progress their application further they will then be invited to observe at a Board meeting, after which the Chair will arrange to meet them to discuss their reasons for wanting to support the charity, their understanding of the services that are provided and the expectation and commitment required to be an effective BATIAS Trustee.

Each Board member receives a detailed Handbook and is offered the opportunity to undertake both external and internal training. Sub-groups are established as required.

Any decisions taken in these groups are ratified at the full Board meetings.

The Chief Officer / Operations Manager and Advocacy Manager are responsible for managing the service on a day to day basis; this includes maintaining regular contact with the management team as listed above, to ensure effective delivery of the BATIAS services. A report is submitted to the Board members at the six weekly Board meetings by the Managers, which highlights progress on work streams, key issues of concern and decisions that require Board approval. The reports from the Finance Manager covers the current financial status of the organisation.

The Staff Team work closely with a wide range of other organisations and services in Health, Social Care, Voluntary and Community Groups. BATIAS representatives have participated in a range of networking meetings including the Thurrock Disability Network, Let's Talk Forum, CDC Community Diversity Council in Basildon, Basildon and Brentwood Community Tree, EPUT LD Mental Health forum, Basildon and Brentwood CCG, Collaborate Essex Forum.

BATIAS were the recipients of the Queen's Award for Voluntary Service in 2021 for our work with people with learning disabilities. This is a prestigious award which recognises the hard work of our volunteers, trustees and staff to support people with learning disabilities to be heard, inspiring positive change to their lives.

The charity is controlled by its governing document, a deed of trust and memorandum and articles of association and constitutes a company, limited by guarantee, as defined by the Companies Act 2006. It is exempt under section 60 of the Companies Act of 2006 from the use of "Limited" within its name.

### **Operational Structure – management team:**

Chief Officer	Georgina Parkin (Resigned January 2022)
Operations Manager	Erika McCusker (Appointed December 2021)
Advocacy Manager	Kate Knight (Appointed December 2021)
Finance Manager	Sam Foster



# BATIAS INDEPENDENT ADVOCACY SERVICE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2022**

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### **Management:**


Regular line-management, casework and peer supervision, and weekly staff Team Meetings are facilitated by the Management Team. Training is provided as required either on an individual basis or in group sessions.

### **External Environment:**

The external environment continues to be extremely challenging during the ongoing periods of national political changes and uncertainty. Outcome based commissioning is now the direction of travel for most of the formal advocacy work as any provision becomes more issue based and short-term interventions. Some tenders are weighted towards price rather than quality which can give national providers, through their economies of scale, an advantage, which has certainly had an impact on some of the contracts which we have previously delivered. Tendering authorities have consistently reduced the funding available to bid for, while maintaining or increasing the expectations of the service to be delivered. BATIAS recognises that partnership and consortium working continue to be part of the present and future market place.

Advocacy is delivered against achieving the best possible outcomes for our clients and we have a range of innovative methods to capture this information and we continue to strive to ensure these are in place.

The trustees' report was approved by the Board of Trustees.



Mr R Evans  
Trustee

Date: 19/07/2022

# BATIAS INDEPENDENT ADVOCACY SERVICE

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF BATIAS INDEPENDENT ADVOCACY SERVICE

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I report to the trustees on my examination of the financial statements of BATIAS Independent Advocacy Service (the charity) for the year ended 31 March 2022.

#### **Responsibilities and basis of report**

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

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

N Bavin FCA

Maynard Heady LLP

Matrix House  
12-16 Lionel Road  
Canvey Island  
Essex  
SS8 9DE

Dated: .....

# BATIAS INDEPENDENT ADVOCACY SERVICE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds 2022 £	Unrestricted funds 2021 £
<b><u>Income from:</u></b>			
Donations and legacies	3	140,212	139,079
Investments	4	6	23
<b>Total income</b>		<u>140,218</u>	<u>139,102</u>
<b><u>Expenditure on:</u></b>			
Charitable activities	5	<u>145,637</u>	<u>137,105</u>
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		(5,419)	1,997
Fund balances at 1 April 2021		<u>55,419</u>	<u>53,422</u>
<b>Fund balances at 31 March 2022</b>		<u><u>50,000</u></u>	<u><u>55,419</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# BATIAS INDEPENDENT ADVOCACY SERVICE

## BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	9		1,787		2,848
<b>Current assets</b>					
Debtors	10	2,081		9,447	
Cash at bank and in hand		51,327		55,016	
		<u>53,408</u>		<u>64,463</u>	
<b>Creditors: amounts falling due within one year</b>	11	<u>(5,195)</u>		<u>(11,892)</u>	
Net current assets			48,213		52,571
<b>Total assets less current liabilities</b>			<u>50,000</u>		<u>55,419</u>
<b>Income funds</b>					
Unrestricted funds			50,000		55,419
			<u>50,000</u>		<u>55,419</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on .....

19<sup>th</sup> July 2022.

Mr R Evans

Trustee

Company registration number 02776330

# BATIAS INDEPENDENT ADVOCACY SERVICE

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2022

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#### 1 Accounting policies

##### Charity information

BATIAS Independent Advocacy Service is a private company limited by guarantee incorporated in England and Wales. The registered office is The Beehive Resource Centre, West Street, Grays, Essex, RM17 6XP.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum of Association, the Companies Act 2006 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 UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

##### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# BATIAS INDEPENDENT ADVOCACY SERVICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, noncharitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	33% straight line
-----------------------	-------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

# BATIAS INDEPENDENT ADVOCACY SERVICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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### 1 Accounting policies

(Continued)

#### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

# BATIAS INDEPENDENT ADVOCACY SERVICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Donations and gifts	140,212	139,079
<b>Donations and gifts</b>		
Police, Fire & Crime Commission	-	6,750
Mencap Essex	7,750	21,130
Thurrock social care	25,528	31,035
Southend contracts	25,000	25,000
The People's Health trust	7,726	12,000
Fowler, Smith & Jones	2,500	-
SUMMIT	35,499	30,000
Charles S French Foundation	2,000	-
Thurrock Lifestyle Solutions	5,000	2,000
Essex Community Foundation	21,100	5,000
Other	8,109	6,164
	140,212	139,079

### 4 Investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Interest receivable	6	23



# BATIAS INDEPENDENT ADVOCACY SERVICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 5 Charitable activities

	Charity Activities 2022 £	Support costs 2022 £	Total 2022 £	Charity Activities 2021 £	Support costs 2021 £	Total 2021 £
Staff costs	71,267	23,190	94,457	66,428	8,176	74,604
Depreciation and impairment	-	1,061	1,061	-	335	335
Rent, rates and water	4,268	-	4,268	5,457	-	5,457
Function costs	3,397	109	3,506	122	102	224
Travelling	3,251	36	3,287	2,375	-	2,375
Printing, postage, stationery and IT	3,045	2,102	5,147	3,652	3,393	7,045
Telephone & internet	1,400	268	1,668	2,038	13	2,051
Legal and professional	8,380	18,381	26,761	5,646	33,893	39,539
Donations and subscriptions	365	207	572	-	325	325
Training	803	-	803	360	-	360
Sundry expenses	56	271	327	697	55	752
Insurance	-	1,705	1,705	-	1,797	1,797
Repairs and renewals	-	65	65	-	240	240
Bank charges	-	90	90	-	81	81
	<u>96,232</u>	<u>47,485</u>	<u>143,717</u>	<u>86,775</u>	<u>48,410</u>	<u>135,185</u>
Share of governance costs (see note 6)	1,920	-	1,920	1,920	-	1,920
	<u>98,152</u>	<u>47,485</u>	<u>145,637</u>	<u>88,695</u>	<u>48,410</u>	<u>137,105</u>

### 6 Support costs

	Support costs £	Governance costs £	2022 £	Support costs £	Governance costs £	2021 £
Audit fees	-	1,920	1,920	-	1,920	1,920
	<u>-</u>	<u>1,920</u>	<u>1,920</u>	<u>-</u>	<u>1,920</u>	<u>1,920</u>
Analysed between Charitable activities	-	1,920	1,920	-	1,920	1,920
	<u>-</u>	<u>1,920</u>	<u>1,920</u>	<u>-</u>	<u>1,920</u>	<u>1,920</u>

Governance costs includes payments to the independent examiners of £1,920 (2021- £1,920) for audit fees.

# BATIAS INDEPENDENT ADVOCACY SERVICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 8 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	12	10
	<u>12</u>	<u>10</u>
<b>Employment costs</b>	<b>2022 £</b>	<b>2021 £</b>
Wages and salaries	92,376	73,284
Social security costs	510	-
Other pension costs	1,571	1,320
	<u>94,457</u>	<u>74,604</u>

No employee received employee benefits of more than £60,000 during the year.

There were no employees whose annual remuneration was more than £60,000.

### 9 Tangible fixed assets

	Fixtures and fittings £
<b>Cost</b>	
At 1 April 2021	12,824
At 31 March 2022	<u>12,824</u>
<b>Depreciation and impairment</b>	
At 1 April 2021	9,976
Depreciation charged in the year	1,061
At 31 March 2022	<u>11,037</u>
<b>Carrying amount</b>	
At 31 March 2022	<u>1,787</u>
At 31 March 2021	<u>2,848</u>

# BATIAS INDEPENDENT ADVOCACY SERVICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 10 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Trade debtors	1,177	7,694
Other debtors	-	654
Prepayments and accrued income	904	1,099
	<u>2,081</u>	<u>9,447</u>

### 11 Creditors: amounts falling due within one year

	Notes	2022 £	2021 £
Other taxation and social security		1,415	-
Deferred income	12	1,547	9,750
Other creditors		313	222
Accruals and deferred income		1,920	1,920
		<u>5,195</u>	<u>11,892</u>

### 12 Deferred income

	2022 £	2021 £
Other deferred income	<u>1,547</u>	<u>9,750</u>

Deferred income is included in the financial statements as follows:

	2022 £	2021 £
Deferred income is included within:		
Current liabilities	<u>1,547</u>	<u>9,750</u>
Movements in the year:		
Deferred income at 1 April 2021	9,750	37,000
Released from previous periods	(9,750)	(37,000)
Resources deferred in the year	<u>1,547</u>	<u>9,750</u>
Deferred income at 31 March 2022	<u>1,547</u>	<u>9,750</u>

### 13 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).