

Charity Registration No. 1016226

Company Registration No. 02776330 (England and Wales)

BATIAS INDEPENDENT ADVOCACY SERVICES
ANNUAL REPORT AND UNAUDITED
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021



MAYNARD HEADY LLP
CHARTERED ACCOUNTANTS

BATIAS INDEPENDENT ADVOCACY SERVICES

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr R Evans
Mr S Langsdale
Mr D B Leaman
Ms V L McConnell
Mr C M Talbot

Secretary

Mr R Evans

Charity number

1016226

Company number

02776330

Principal address

The Beehive Resource Centre
West Street
Grays
Essex
RM17 6XP

Registered office

The Beehive Resource Centre
West Street
Grays
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RM17 6XP

Independent examiner

Maynard Heady LLP
Matrix House
12-16 Lionel Road
Canvey Island
Essex
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Bankers

Lloyds TSB Bank Plc
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RM17 6LX

BATIAS INDEPENDENT ADVOCACY SERVICES

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BATIAS INDEPENDENT ADVOCACY SERVICES

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report and financial statements for the year ended 31 March 2021.

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. Advocacy is provided free of charge and this year the charity has supported over 400 people.

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.

BATIAS INDEPENDENT ADVOCACY SERVICES

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

FOR THE YEAR ENDED 31 MARCH 2021

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 recognized 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 children and vulnerable adults. All formal advocates receive regular updated training on the legal processes and follow the Southend, Essex and Thurrock (SET) Safeguarding Vulnerable Adults and/or Children Guidelines and Procedures.

Formal advocacy contracts covering 2020-21 are with:

In Essex - 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 runs for 3 years from 1st April 2019 with options to extend for a further 2 years.

Self-advocacy Participation

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. Housing advocacy support is also offered to those who are vulnerably housed. 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.

Keeping Safe - BATIAS delivers self-advocacy groups in a range of locations across South Essex. In Thurrock and Essex the Keeping Safe projects have enabled participants to consider how best to increase their personal safety at home or in the community; there has been a particular focus on Hate Crime to empower individuals to speak out. 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 2022.

User Engagement Essex – we have built on our successful partnership with SUMMIT delivering the User Engagement 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 2022.

Citizen advocacy and volunteering

A citizen advocate is a volunteer who is matched with a person with a learning disability to establish a long term partnership, aiming to enable a far greater level of social inclusion to take place with the citizen advocate supporting the individual to access the local community and its facilities on a regular basis. The Citizen advocate may be, in some cases, the only truly independent person who is not paid to be part of the individual's life, and with many of our service users with little or no family it is another way of ensuring that people are safe and well looked after.

Citizen Advocacy has always been a very important part of the BATIAS provision but we currently have no funding streams associated with this work. It is a big commitment to become a citizen advocate, the volunteer time required to make a successful partnership can be extremely daunting and currently there is only 1 active partnership which is less than we would wish.

BATIAS INDEPENDENT ADVOCACY SERVICES

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

FOR THE YEAR ENDED 31 MARCH 2021

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 12, 4 are service user employees who assist at self-advocacy groups and community events. BATIAS has a very active Expert by Experience Board member who is involved in key roles in other local groups for people with learning disabilities. 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

COVID 19

The current COVID 19 pandemic has meant, that to continue to meet the obligations of our contracted work and to continue to support our clients we have had to adapt our operational model. We have used resources such as Zoom and Microsoft Teams and through these mediums have been able to maintain contact with as many of our clients as possible. We also, where restrictions have allowed, held small group meetings. These have been subject to detailed Risk Assessments which have strictly been adhered to.

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.

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 considers 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.

BATIAS INDEPENDENT ADVOCACY SERVICES

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

There was a surplus of £1,997 for the financial year ending 31 March 2021, this compared to a deficit of £44,509 for 2020.

Total income for 2021, including bank interest received, was £139,102 (2020: £146,027). Total expenditure for the year was £137,105 (2020: £190,536).

Total reserves stood at £55,419 on 31 March 2021 (2020: £53,422). The total reserve includes designated funds of £20,000 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 and administrative staff, Samantha Foster for her assistance with finance, payroll and accounting matters.

The trustees has 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

S Fisher

C Derry

(Resigned 30 July 2020)

(Resigned 25 May 2020)

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 SERVICES

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

FOR THE YEAR ENDED 31 MARCH 2021

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, and have covered in the past year: Policies, Procedures and Guidelines; Health & Safety; Fundraising, Promotional Activities and Social Media. This has enabled more specific and focussed discussions to be held. Any decisions taken in these groups are ratified at the full Board meetings.

The Chief Officer is 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 Chief Officer and senior Managers, which highlights progress on work streams, key issues of concern and decisions that require Board approval. An additional report 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 professional meetings including the Learning Disability Partnership in Southend, the Disability Partnership in Thurrock, the Autism Partnership Board in Essex and the Thurrock Healthwatch Advisory Board.

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
Finance Manager	Sam Foster

Management:

Regular line-management, casework and peer supervision, and thrice yearly 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. More contracts are offered where payment is made against services delivered as opposed to anticipated provision and this brings additional challenges.

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

Dated: 23/07/2021.

BATIAS INDEPENDENT ADVOCACY SERVICES

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BATIAS INDEPENDENT ADVOCACY SERVICES

I report to the trustees on my examination of the financial statements of BATIAS Independent Advocacy Services (the charity) for the year ended 31 March 2021.

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: 23-1-21.

BATIAS INDEPENDENT ADVOCACY SERVICES

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2021

	Unrestricted funds 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Income from:				
Donations and legacies	3 139,079	143,813	2,173	145,986
Investments	4 23	41	-	41
Total income	<u>139,102</u>	<u>143,854</u>	<u>2,173</u>	<u>146,027</u>
Expenditure on:				
Charitable activities	5 137,105	190,536	-	190,536
Gross transfers between funds	-	2,173	(2,173)	-
Net income/(expenditure) for the year/ Net movement in funds	<u>1,997</u>	<u>(44,509)</u>	<u>-</u>	<u>(44,509)</u>
Fund balances at 1 April 2020	<u>53,422</u>	<u>97,931</u>	<u>-</u>	<u>97,931</u>
Fund balances at 31 March 2021	<u><u>55,419</u></u>	<u><u>53,422</u></u>	<u><u>-</u></u>	<u><u>53,422</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 SERVICES

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	9		2,848		-
Current assets					
Debtors	10	9,447		6,746	
Cash at bank and in hand		55,016		86,715	
		<u>64,463</u>		<u>93,461</u>	
Creditors: amounts falling due within one year	11	(11,892)		(40,039)	
Net current assets		<u>52,571</u>		<u>53,422</u>	
Total assets less current liabilities		<u>55,419</u>		<u>53,422</u>	
Income funds					
Unrestricted funds		<u>55,419</u>		<u>53,422</u>	
		<u>55,419</u>		<u>53,422</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 2021.

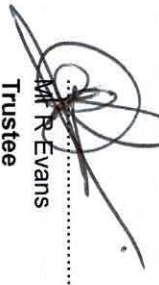
The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 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.

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

23/07/2021


Mr R Evans
Trustee

Company Registration No. 02776330

BATIAS INDEPENDENT ADVOCACY SERVICES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

BATIAS Independent Advocacy Services 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 SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies (Continued)

1.5 Expenditure

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
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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 net income/(expenditure) for the year.

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.

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.

BATIAS INDEPENDENT ADVOCACY SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

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.

1.12 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

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.

BATIAS INDEPENDENT ADVOCACY SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

3 Donations and legacies

	Unrestricted funds	Unrestricted funds	Restricted funds	Total
	2021 £	2020 £	2020 £	2020 £
Donations and gifts	139,079	143,813	2,173	145,986
Donations and gifts	6,750	6,750	-	6,750
Police, Fire & Crime Commission	21,130	7,750	-	7,750
Mencap Essex	31,035	29,092	-	29,092
Thurrock social care	25,000	25,000	-	25,000
Southend contracts	12,000	10,643	-	10,643
The People's Health trust	-	700	-	700
Heart of Pitsea Big Local	30,000	30,995	-	30,995
SUMMIT	-	-	2,173	2,173
BBC Children in Need	2,000	1,500	-	1,500
Thurrock Lifestyle Solutions	5,000	5,000	-	5,000
Essex Community Foundation	6,164	26,383	-	26,383
Other	139,079	143,813	2,173	145,986

4 Investments

	Unrestricted funds	Unrestricted funds
	2021 £	2020 £
Interest receivable	23	41

BATIAS INDEPENDENT ADVOCACY SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

5 Charitable activities

	Charity Activities 2021	Support costs 2021	Total 2021	Charity Activities 2020	Support costs 2020	Total 2020
	£	£	£	£	£	£
Staff costs	66,428	8,176	74,604	100,955	11,105	112,060
Depreciation and impairment	-	335	335	-	-	-
Rent, rates and water	5,457	-	5,457	6,940	185	7,125
Function costs	122	102	224	8,318	242	8,560
Travelling	2,375	-	2,375	7,458	446	7,904
Printing, postage, stationery and IT	3,652	3,393	7,045	4,491	1,781	6,272
Telephone & internet	2,038	13	2,051	2,138	97	2,235
Legal and professional	5,646	33,893	39,539	4,732	30,633	35,365
Donations and subscriptions	-	325	325	60	2,994	3,054
Training	360	-	360	3,870	32	3,902
Sundry expenses	697	55	752	427	91	518
Insurance	-	1,797	1,797	-	1,850	1,850
Repairs and renewals	-	240	240	-	170	170
Bank charges	-	81	81	-	81	81
	86,775	48,410	135,185	139,389	49,707	189,096

Share of governance costs
(see note 6)

1,920	-	1,920	1,440	-	1,440
88,695	48,410	137,105	140,829	49,707	190,536

6 Support costs

	Support Governance costs £	Support Governance costs £	2021 £	Support Governance costs £	Support Governance costs £	2020 £
Audit fees	-	1,920	1,920	-	1,440	1,440
	-	1,920	1,920	-	1,440	1,440
Analysed between Charitable activities	-	1,920	1,920	-	1,440	1,440

Governance costs includes payments to the independent examiners of £1,920 (2020- £1,440) for audit fees.

BATIAS INDEPENDENT ADVOCACY SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

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:

	2021 Number	2020 Number
	10	12
Employment costs		
Wages and salaries	73,284	107,512
Social security costs	-	2,545
Other pension costs	1,320	2,003
	74,604	112,060

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

9 Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 April 2020	9,641
Additions	3,183
At 31 March 2021	12,824
Depreciation and impairment	
At 1 April 2020	9,641
Depreciation charged in the year	335
At 31 March 2021	9,976
Carrying amount	
At 31 March 2021	2,848

BATIAS INDEPENDENT ADVOCACY SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

10 Debtors		
Amounts falling due within one year:		
Trade debtors	2021	2020
	£	£
Other debtors	7,694	5,219
Prepayments and accrued income	654	-
	1,099	1,527
	<u>9,447</u>	<u>6,746</u>
11 Creditors: amounts falling due within one year		
	Notes	
	2021	2020
	£	£
Other taxation and social security	-	977
Deferred income	9,750	37,000
Trade creditors	-	92
Other creditors	222	530
Accruals and deferred income	1,920	1,440
	<u>11,892</u>	<u>40,039</u>
12 Deferred income		
	2021	2020
	£	£
Other deferred income	9,750	37,000
	<u>9,750</u>	<u>37,000</u>

13 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).