

BRENT IRISH ADVISORY SERVICE

(A company limited by guarantee, not having a share capital)

Annual Report and Audited Financial Statements

for the financial year ended 31 March 2023

**Allen Tully & Co.
19 Palace Square
London
SE19 2LT**

**Company Number: 2269918
Charity Number: 1059801**

BRENT IRISH ADVISORY SERVICE

(A company limited by guarantee, not having a share capital)

CONTENTS

	Page
Trustees' and Other Information	3
Trustees' Annual Report	4 - 10
Statement of Trustees' Responsibilities	11
Independent Auditor's Report	12 - 14
Statement of Financial Activities	15
Balance Sheet	16
Notes to the Financial Statements	17 - 23
Supplementary Information relating to the Financial Statements	25

BRENT IRISH ADVISORY SERVICE

(A company limited by guarantee, not having a share capital)

TRUSTEES' AND OTHER INFORMATION

Trustees

Mr Colum Moloney (Chairperson)
Mr Jarlath O'Hara (Treasurer)
Mr Donal MacCraith
Mr Thomas Traynor
Mr David Long
Ms Kay Boland

Company Secretary

Mr Donal MacCraith

Charity Number in England and Wales

1059801

Company Number

2269918

Registered Office and Principal Address

379-381 High Road
Willesden
London
NW102JR

Auditors

Allen Tully & Co.
19 Palace Square
London
SE19 2LT

Bankers

Charities Aid Foundation
25 Kings Hill Avenue
Kings Hill
West Malling
ME19 4TA
United Kingdom

BRENT IRISH ADVISORY SERVICE

(A company limited by guarantee, not having a share capital)

TRUSTEES' ANNUAL REPORT

for the financial year ended 31 March 2023

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the financial year ended 31 March 2023.

The financial statements are prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the company are also charity trustees for the purpose of charity law and under the company's constitution are known as members of the board of trustees.

In this report the trustees of BRENT IRISH ADVISORY SERVICE present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 March 2023.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

BRENT IRISH ADVISORY SERVICE

(A company limited by guarantee, not having a share capital)

TRUSTEES' ANNUAL REPORT

for the financial year ended 31 March 2023

Review of Activities, Achievements and Performance

Chairs Statement

2023 marks a major milestone of the charity celebrating 45th Anniversary supporting the UK's largest Irish community. On behalf of the long standing trustees Donal MacCraith, Tom Traynor and Myself it has been an honour to be involved in the Charity for many decades.

These times have now changed and many of the younger Irish emigrants are well educated and do not need our help. It is the long standing older vulnerable, who have settled in UK who need our services.

BIAS over the last few years has gone from strength to strength and I would like to thank all the staff, volunteers, and the more recently the new trustees and what they bring to the Charity.

BIAS has supported many thousands of people over a number of decades and over the last 12 months BIAS has achieved many amazing outcomes raising over 1.5 million in extra income for the Irish community and expects to have 3000 attendances at our clubs.

BIAS continues to help the most vulnerable within our community continuing to rebuild confidence and community presence. This has meant that BIAS continues to adapt how we delivered our services to meet those new challenges and ensure that no one was left behind.

BIAS continues to innovate and will be launching a new volunteer project 2023.

- 1 Weekly welfare advice drop in
- 2 Telephone advice
- 3 Housing advice project
- 4 In-person advice and form filling
- 5 Three-way telephone contact with clients and other organisations
- 6 Weekly Active Ageing services Dollis Hill and Cricklewood

The above additional services could not have happened without the amazing support BIAS received from a number of grant funders, enabling BIAS to deliver innovative new projects and to use more technology to reach out. I would also like to thank the funders for the flexibility and understanding; that BIAS knows our local community with the trust built up over many decades. I would also like to thank a number of donations from Irish businesses that made a significant and real difference to what BIAS could deliver.

BIAS has had over 2227 engagements from individuals with our welfare advice service allowing us to help them claim over £1.5 million in benefits and other entitlements. This helps to reduce poverty in our community.

BIAS continues to operate under the Advice Quality Standard (AQS) kite mark (April 2023) which provides reassurance on the level that BIAS operates, accountability and of course quality standards.

As can be seen from our audited accounts, BIAS income has increased over the last 12 months with an increase of 6% income from the year before. This has been no easy task, with key staff going the extra mile in competing for additional funding streams.

As a small organisation, the operating environment continues to be challenging with limited resources and capacity. However, BIAS is in a solid financial position, with a number of new grants also due to start later this year and continuing for the next 3-5 years. BIAS continues to have support from the Emigrant Support Programme Ireland, as it has done over a number of decades, and this is recognition of the key role we have in delivering essential services to our community. This provides BIAS with an appropriate platform to continue to develop and meet the changing needs of the Irish Community.

As noted, it has been a challenging year for BIAS but also very rewarding, with increased outcomes/outputs and increased community awareness of the services we can provide. First and foremost, a big thank you to all the funders and donors that have supported BIAS and of course a big thank you to all the staff, volunteers and trustees that have supported the charity.

Colum Moloney
Chair of BIAS

BRENT IRISH ADVISORY SERVICE
(A company limited by guarantee, not having a share capital)
TRUSTEES' ANNUAL REPORT
for the financial year ended 31 March 2023

Objectives and Activities

The company is a charity striving to relieve poverty, disadvantage and social exclusion among vulnerable Irish people locally in Brent and across Britain. To achieve this BIAS provides a range of advice, information, support, recreational and welfare facilities as well as contributing to local and national developments affecting the clients group.

Ensuring our work delivers our aims

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help. The review also helps us ensure our aims, objectives and activities remained focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

The focus of our work

Our main objectives for the year continued to be promotion of services to our target group. The strategies we used to meet these objectives included:

1) Advocacy and Advice service:

BIAS continues to provide advocacy to the Irish community on welfare and on other advocacy areas. BIAS supports over 250 people each year and has over 2227 engagements through telephone/our drop-in advice surgeries on a yearly basis. BIAS regularly supports people presenting in crisis with multiple and complex advice needed. BIAS additionally would like to extend one-to-one support to those most vulnerable in their homes to access services and entitlement as they are often overlooked. This is planned to happen in late 2023 or early 2024 with funding secured from the City Bridge Trust.

2) Irish Hearts (Active Ageing Thursday Club) and (Active Ageing Dollis North London)

BIAS provided weekly social support through our Irish Hearts Thursday club and Tuesday clubs. Members are involved in the planning and delivery, helping to reduce isolation, improve wellbeing and increase sustainability. More than half of all local Irish people are retired.

The majority of our clients are in their 70/80's and the above project helps to reduce loneliness. Without our intervention, our fear was that many would fall through the cracks, struggling to regain independence and confidence which would then require greater intervention from statutory services.

Our Irish Hearts Thursday and Tuesday Clubs average 70 people per week and we expect to have over 3000 attendances per year over a 44-week period with approx. 140 people access our services. BIAS had over 280 people attend our Christmas event which included the Irish Ambassador.

The results for the financial year are set out on page 15 and additional notes are provided showing income and expenditure in greater detail.

BRENT IRISH ADVISORY SERVICE

(A company limited by guarantee, not having a share capital)

TRUSTEES' ANNUAL REPORT

for the financial year ended 31 March 2023

How our activities deliver public benefit

The Management Committee confirm that they have complied with the duty in section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit and publication by Charity Commission 'Charities and Public Benefit'.

BIAS's charitable purposes are to provide advice, information and support to vulnerable Irish people living in the London Borough of Brent and surrounding areas. Brent has the highest Irish population in Great Britain, with the majority in the over 60 age group. BIAS collaborates with other similar local services and contributes to related local strategy development.

Achievements and Performance last year

BIAS continued to deliver two core projects both welfare advice and active ageing services.

Irish Heart (Active Ageing Club) and St Mary's & St Andrews Church

BIAS continue to operate from the Trades Hall in Cricklewood for our Irish Active Ageing Club and St Mary's and St Andrews which delivers our weekly tea dance. BIAS expects to have approx. 3000 attendances yearly.

Welfare Advice Service

BIAS opened an additional drop-in day to increase access for our welfare services and help to support more people in need. In our experience, more people are presenting themselves and have complex multiple needs and are often in crisis. BIAS provides over 2200 engagements of advice work yearly with approx. 2.00 frontline staff. BIAS has raised an additional £1.5 million in entitlements claimed for clients. A number of clients were rehoused in North London and clients were supported to sustain existing tenancies.

Online Casework and Database

BIAS continues to use an online cloud-based database that has been designed to meet the specific needs of all BIAS projects including casework for our welfare service. This enables improved performance and communication between all staff and resources are utilised more efficiently. BIAS can provide detailed reporting to funders, quantifying value and quality standards achieved. BIAS has had a long-established track record of delivering projects to the local community ensuring tangible benefits to the community.

Financial Review

BIAS has seen a small surplus this year for the accounting year and expects to draw down on some of the surplus in the next accounting year and BIAS has increased our designated reserve level. Grant funding has stayed relatively consistent with the prior year. BIAS continues to work hard to diversify funding and has made good progress to help achieve these goals and, at the same time, deliver front line services. BIAS currently has three grants on hold, which include the City Bridge Trust, Trust for London and NCIL Brent Council funding.

Principal Funding Sources:

The Emigrant Support Programme (Ireland) provided just over 45% of BIAS funding for 2023.

Investment powers and policy

The majority of BIAS funds are spent in the short term so there are few funds for longer-term investment. BIAS holds income in a Charities Aid Foundation bank (CAF) account attracting nominal interest. BIAS has invested via CAF and Flagstone a fixed term interest-bearing account in 2023-24.

Reserves policy and going concern

The Management Committee is committed to a policy of achieving general reserves equivalent to six months' running costs. BIAS current designated reserve level is £50,000, which is equivalent to three/four months running costs at year-end. A formal reserves policy is available from BIAS offices as a source of further information.

BRENT IRISH ADVISORY SERVICE

(A company limited by guarantee, not having a share capital)

TRUSTEES' ANNUAL REPORT

for the financial year ended 31 March 2023

Plan for Future Periods

BIAS is pleased that significant progress continues to be achieved with an uplift in income of approx. 6% . BIAS expects some of the 2022/23 surplus to be used 2023/24 and BIAS reserve levels have been increased. Our core funder contribution remains consistent and is approx. 45% of the BIAS turnover. The biggest challenge is recruiting new experienced staff.

(a) Outreach

BIAS provides limited 1:1 outreach assessment in clients' own homes and has developed appropriate and related policies and procedures. BIAS would like to extend 1:1 outreach service into other BIAS service provisions (e.g., advice-giving).

(b) Pensioners Groups

The Pensioners Group has proved popular among Irish pensioners in Brent. The service has proven to be an effective form of service outreach to the Irish community, attracting many to other Irish services. BIAS plans to expand this service.

(c) Volunteers

BIAS values the contributions of volunteers toward meeting the charity aims. BIAS has 8 volunteers contributing to BIAS during 2022-2023. BIAS plans to attract further voluntary input into the charity. BIAS will be launching a new 5-year Volunteer project 2023.

(d) Telephone advice

BIAS provides telephone advice and guidance at this time and has the ability to have three-way client calls with BIAS and other organisations. This enables BIAS to be more effective in helping clients receive support.

(e) Banks

BIAS continues to bank with the Charities Aid Foundation Bank and has enabled the use of an interest-bearing savings account and online banking, while reducing bank charges.

(f) Welfare

BIAS has reinstated our drop in advice services

Financial Results

At the end of the financial year the charity has assets of £231,490 (2022 - £211,312) and liabilities of £100,206 (2022 - £95,496). The net assets of the charity have increased by £15,468.

BRENT IRISH ADVISORY SERVICE
(A company limited by guarantee, not having a share capital)
TRUSTEES' ANNUAL REPORT
for the financial year ended 31 March 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 22 June 1988 and its governing document was amended by special resolution on 27 September 1996 and registered as charity on 16 December 1996. The company was established under a Memorandum of Association, which established the objects and power of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

Recruitment and Appointment of Management Committee

The directors of the company are also charity trustees for the purpose of charity law and under the company's Articles are also designated Members of the Management Committee. Under the requirement of the Memorandum and Articles of Association the members of the Management Committee are elected to serve for a period of twelve months. After this time they must be re-elected at the next Annual General Meeting.

The charity has a good mixture of business, community and legal skills represented on the Management Committee. In an effort to maintain this broad mixture of skills, members of the Board are requested to provide a list of skills and update it on a yearly basis. BIAS has recently updated our constitution to adopt Charity Commission good practice and will also be looking to add additional new trustee 2024.

Trustee Induction and Training

A new induction pack has been completed 2021 and is provided to new Board members. New committee members will meet both the Chair/Treasurer of the Management Committee and the Director as part of their induction, which will cover:

- The obligations of Members of the Management Committee;
- The main documents which set out the operational framework for the charity including the Memorandum and Articles;
- Resourcing and the current financial position as set out in the latest published accounts;
- Future plans and objectives;

Organisational Structure

Brent Irish Advisory Service has a Management Committee; there is a maximum number of eight Trustees. The Committee meet every twelve weeks and are responsible for the strategic direction and policy of the charity. At present the Management Committee has a variety of professional backgrounds relevant to the work of the charity. The Company Secretary sits on the Committee but has no voting rights. The Director holds regular informal meetings supportive of day-to-day management with the Chair, Treasurer and Company Secretary.

The Director is responsible for the day to day running of the service, ensuring that the charity delivers the services specified and that performance targets are met. The Director, ensuring that staff continues to develop their skills in line with current and best practice, carries out operational management and line management.

Directors & Trustees
Colum Moloney (Chair)
Tom Traynor
Donal MacCraith
Jarlath O'Hara (Treasurer)
David Long
Kay Boland

Key management personnel

BIAS is a small charity with a Director, Advice Manager, Engagement Coordinator, Advice Worker, Housing Worker Active Ageing Worker p/t and p/t Finance Worker which are instrumental in key operational areas.

The Director works with the board of trustees of the Charity and is in charge of directing and controlling, running and operating the Trust on a day to day basis. All Trustees give their time freely and do not any remuneration in the year.

BRENT IRISH ADVISORY SERVICE

(A company limited by guarantee, not having a share capital)

TRUSTEES' ANNUAL REPORT

for the financial year ended 31 March 2023

Pay Policy for Senior Staff

The pay of the Director is reviewed annually and would be reviewed in line with average earnings and the current financial position of the Charity. Any financial decision of the pay of the Director would need to be authorised by the Board of Trustees.

Related parties and co-operation with other organisations

BIAS has shared a building with Brent Mencap for over 10 years. BIAS works with a number of statutory and voluntary sector organisations in relation to service delivery.

BIAS is pleased to advise signed a new lease 2022 for five years.

Risk Management

The Management Committee has conducted a review of the major risks to which the charity is exposed and the BIAS risk register has been updated. There is no change to the principal risks:

- 1) Changing funding environment;
- 2) Internal financial controls and
- 3) Risks to health and safety.

Measures have been taken to mitigate these and other significant risks, which have included the development of new policies and procedures and specific staff training.

Trustees

The trustees who served throughout the financial year, except as noted, were as follows:

Mr Colum Moloney (Chairperson)
Mr Jarlath O'Hara (Treasurer)
Mr Donal MacCraith
Mr Thomas Traynor
Mr David Long
Ms Kay Boland

In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

The secretary who served during the financial year was:

Mr Donal MacCraith

Compliance with Sector-Wide Legislation and Standards

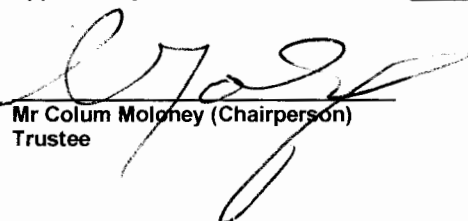
The charity engages pro-actively with legislation, standards and codes which are developed for the sector. BRENT IRISH ADVISORY SERVICE subscribes to and is compliant with the following:

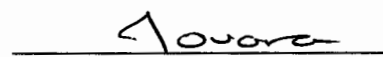
- The Companies Act 2006
- The Charities SORP (FRS 102)

Auditors

The auditors, Allen Tully & Co. have indicated their willingness to continue in office in accordance with the provisions of Section 485 of the Companies Act 2006.

Approved by the Board of Trustees on 27th July 2023 and signed on its behalf by:


Mr Colum Moloney (Chairperson)
Trustee


Mr Jarlath O'Hara (Treasurer)
Trustee

BRENT IRISH ADVISORY SERVICE

(A company limited by guarantee, not having a share capital)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 March 2023

The trustees, who are also directors of BRENT IRISH ADVISORY SERVICE for the purposes of company law, are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the trustees as the directors to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the net income or expenditure of the charity for that period.

In preparing these financial statements, the trustees are required to:

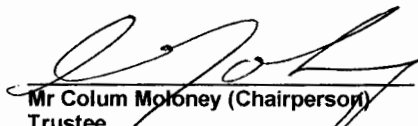
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information (information needed by the charity's auditor in connection with preparing the auditor's report) of which the charity's auditor is unaware, and
- the trustees have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Approved by the Board of Trustees on 27th July 2023 and signed on its behalf by:


Mr Colum Moloney (Chairperson)
Trustee


Mr Jarlath O'Hara (Treasurer)
Trustee

INDEPENDENT AUDITOR'S REPORT

to the Members of BRENT IRISH ADVISORY SERVICE

(A company limited by guarantee, not having a share capital)

Report on the audit of the financial statements

Opinion

We have audited the charity financial statements of BRENT IRISH ADVISORY SERVICE ('the charity') for the financial year ended 31 March 2023 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and notes to the financial statements, including the summary of significant accounting policies set out in note 8. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion, when reporting in accordance with a fair presentation framework the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its surplus for the financial year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the Provisions Available for Audits of Small Entities, in the circumstances set out in Note 9 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We do not believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for an opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other Information

The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Annual Report has been prepared in accordance with applicable legal requirements.

INDEPENDENT AUDITOR'S REPORT

to the Members of BRENT IRISH ADVISORY SERVICE

(A company limited by guarantee, not having a share capital)

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

- we have not obtained all the information and explanations that we considered necessary for the purpose of our audit; and
- we were unable to determine whether adequate accounting records had been kept.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the Trustees' Annual Report.

Responsibilities of trustees for the financial statements

As explained more fully in the Statement of Trustees' Responsibilities set out on page 11, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the charity or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our responsibility is to conduct an audit of the charity's financial statements in accordance with ISAs (UK) and to issue an auditor's report, however, because of the matters described in the Basis for disclaimer of opinion paragraph, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

The procedures are capable of detecting misstatements in respect of irregularities, including fraud, to a reasonable level of assurance. It is not guaranteed that the audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Further information regarding the scope of our responsibilities as auditor

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

INDEPENDENT AUDITOR'S REPORT

to the Members of BRENT IRISH ADVISORY SERVICE

(A company limited by guarantee, not having a share capital)

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

The purpose of our audit work and to whom we owe our responsibilities

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Katherine Tully (Senior Statutory Auditor)
for and on behalf of
ALLEN TULLY & CO.
19 Palace Square
London
SE19 2LT

..04/08/2023.....

BRENT IRISH ADVISORY SERVICE

(A company limited by guarantee, not having a share capital)

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)

for the financial year ended 31 March 2023

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £
Incoming Resources							
Voluntary Income	10.1	11,108	-	11,108	7,628	-	7,628
Charitable activities							
Grants, Pensioners Club	10.2	26,638	221,195	247,833	22,393	220,192	242,585
and Welfare Services							
Income							
Investments	10.3	2,761	-	2,761	517	-	517
Total incoming resources		40,507	221,195	261,702	30,538	220,192	250,730
Resources Expended							
Charitable activities	11.1	25,471	220,763	246,234	8,179	219,054	227,233
Net incoming/outgoing resources before transfers		15,036	432	15,468	22,359	1,138	23,497
Gross transfers between funds		-	-	-	29,775	(29,775)	-
Net movement in funds for the financial year		15,036	432	15,468	52,134	(28,637)	23,497
Reconciliation of funds							
Balances brought forward at 1 April 2022	20	114,678	1,138	115,816	62,544	29,775	92,319
Balances carried forward at 31 March 2023		129,714	1,570	131,284	114,678	1,138	115,816

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

BRENT IRISH ADVISORY SERVICE

(A company limited by guarantee, not having a share capital)
Company Number: 2269918

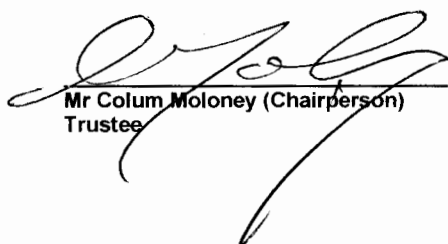
BALANCE SHEET

as at 31 March 2023

	Notes	2023 £	2022 £
Fixed Assets			
Tangible assets	16	2,039	6,128
Current Assets			
Debtors	17	444	1,782
Cash at bank and in hand		229,007	203,402
		229,451	205,184
Creditors: Amounts falling due within one year	18	(100,206)	(95,496)
Net Current Assets		129,245	109,688
Total Assets less Current Liabilities		131,284	115,816
Funds			
Restricted trust funds		1,570	1,138
Unrestricted designated funds		60,000	60,000
General fund (unrestricted)		69,714	54,678
Total funds	20	131,284	115,816

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Approved by the Board of Trustees and authorised for issue on 27th July 2022 and signed on its behalf by


Mr Colum Moloney (Chairperson)
Trustee


Mr Jarlath O'Hara (Treasurer)
Trustee

BRENT IRISH ADVISORY SERVICE

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2023

1. GOVERNMENT OF IRELAND: EMIGRANT SUPPORT PROGRAMME (ESP)

A grant of £130,464 was received for the year from 1st July 2022 to 30th June 2023. The funds were restricted for the following projects:

(i) Irish Hearts Engagement, contribution towards project costs £4,464 - Maintain Something Old and Embrace the New.

(ii) Welfare Advice and Outreach Services, contribution towards project costs £126,000.

Nine months grant income was utilised in this accounting period. Three months grant income amounting to £32,616 has been deferred to the financial year 2023-24 year and will be utilised by 30th June 2023.

2. THE CITY BRIDGE TRUST

A grant of £53,581 from the City Bridge Trust was received during the year to 31 March 2023 and was restricted to the cost of a poverty worker and associated running costs. The amount of £37,075 was utilised in the year. The duration of the project is 5 years.

3. OTHER GRANTS

London Borough of Brent - NCIL

The charity received £12,126 from London Borough of Brent - NCIL (Neighbourhood Community Infrastructure Levy) for the Healthy Irish Elders project.

CARDINALS LENTEN APPEAL

An amount of £21,000 was received from the Cardinals Lenten Appeal for the year to 30th June 2023. An amount of 9 months of the grant was recognised in the year (£15,750). The remaining 3 months was deferred to the 2023-24 year along with 3 months which had been deferred from the previous year to 30th June 2022.

CARITAS WESTMINSTER - ST JOHN SOUTHWORTH FUND

An amount of £3,500 was received from the Caritas Westminster - St John Southworth Fund. The funds are restricted and fully recognised in the accounting period.

THE IRELAND FUND OF GREAT BRITAIN

An amount of £4,200 was received to support Active Aging Club activities. The funds are restricted and fully recognised in the accounting period.

4. PENSION COMMITMENTS

The charity operates a defined contribution pension scheme. Pension costs for the year were £2,759 (2022 - £2,945). There is an amount of £18 as outstanding contribution at the balance sheet date.

5. RELATED PARTY TRANSACTIONS

There were no related party transactions in the current or prior year.

6. CASH AND CASH EQUIVALENTS

Cash and Cash Equivalents comprise cash at bank and in hand, demand deposits with banks and other short and medium-term highly liquid investments with original maturities of three to twelve months. In the statement of financial position, bank overdrafts (when applicable) are shown within creditors.

7. GENERAL INFORMATION

BRENT IRISH ADVISORY SERVICE is a company limited by guarantee incorporated in the United Kingdom. The registered office of the company is 379-381 High Road, Willesden, London, NW102JR which is also the principal place of business of the company. The financial statements have been presented in Pound Sterling (£) which is also the functional currency of the company.

BRENT IRISH ADVISORY SERVICE

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2023

continued

8. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance

The financial statements of the charity for the financial year ended 31 December 2017 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

Cash flow statement

The charity has availed of the exemption in FRS 102 from the requirement to produce a cash flow statement because it is classified as a small charity.

Fund accounting

The following are the categories of funds maintained:

Restricted funds

Restricted Funds are funds which are to be used in accordance with specific resolutions imposed by donors or grant funders or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Unrestricted funds

General Funds are unrestricted funds which are available for use at the discretion of the furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated Funds are unrestricted and comprise funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is to cover the running costs of the charity.

Reserves Policy

In order to ensure that the Charity's known regular financial commitments can be met when due, and to provide sufficient financial flexibility to meet unexpected expenditure, the policy is to seek to hold free reserves within its unrestricted funds of at least three months operating costs.

Incoming Resources

Voluntary income or capital is included in the Statement of Financial Activities when the charity is legally entitled to it, its financial value can be quantified with reasonable certainty and there is reasonable certainty of its ultimate receipt. Entitlement to legacies is considered established when the charity has been notified of a distribution to be made by the executors. Income received in advance of due performance under a contract is accounted for as deferred income until earned. Grants for activities are recognised as income when the related conditions for legal entitlement have been met. All other income is accounted for on an accruals basis.

Interest Receivable is interest on funds held on deposit. It is included when receivable and the amount can be measured reliably by the charity upon notification of the interest paid or payable by the Bank.

Resources Expended

All resources expended are accounted for on an accruals basis. Charitable activities include costs of services and grants, support costs and depreciation on related assets. Costs of generating funds similarly include fundraising activities. Non-staff costs not attributed to one category of activity are allocated or apportioned pro-rata to the staffing of the relevant service. Finance, HR, IT and administrative staff costs are directly attributable to individual activities by objective. Governance costs are those associated with constitutional and statutory requirements.

BRENT IRISH ADVISORY SERVICE

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 March 2023

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment - 33% Straight line

Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the charity from government agencies and other co-funders, but not yet received at year end, is included in debtors.

Creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method except where the effect of discounting would be immaterial. In such cases they are stated at cost.

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation

No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

The charity is exempt from taxation under S505 Income and Corporation Taxes Act 1988.

Grants receivable

A grant is recognised only when there is reasonable assurance that (a) the entity will comply with any conditions attached to the grant and (b) the grant will be received. The grant is recognised as income over the period necessary to match them with the related costs, for which they are intended to compensate, on a systematic basis. A grant receivable as compensation for costs already incurred or for immediate financial support, with no future related costs, should be recognised as income in the period in which it is receivable.

Where capital grants are received, they are amortised over the life of the asset and in line with the depreciation policy of the class of asset.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the Statement of Financial Activities.

Pensions

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. Annual contributions payable to the charity's pension scheme are charged to the income and expenditure account in the period to which they relate

9. PROVISIONS AVAILABLE FOR AUDITS OF SMALL ENTITIES

In common with many other charitable companies of our size and nature, we use our auditors to assist with the preparation of the financial statements.

10. INCOME

10.1 DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	2023 £	2022 £
Donations	11,108	-	11,108	7,628

BRENT IRISH ADVISORY SERVICE

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2023

continued

10.2 CHARITABLE ACTIVITIES		Unrestricted Funds	Restricted Funds	2023	2022
		£	£	£	£
Pensioners Club Activities		25,185	-	25,185	21,263
Welfare Services		1,453	-	1,453	1,130
Grants		-	221,195	221,195	220,192
		<u>26,638</u>	<u>221,195</u>	<u>247,833</u>	<u>242,585</u>
10.3 INVESTMENTS		Unrestricted Funds	Restricted Funds	2023	2022
		£	£	£	£
Investment Income		2,761	-	2,761	517
11. EXPENDITURE					
11.1 CHARITABLE ACTIVITIES		Direct Costs	Other Costs	Support Costs	
		£	£	£	£
Welfare Services		181,104	-	39,686	213,513
Pensioners Club Activities		25,444	-	25,444	13,720
		<u>206,548</u>	<u>-</u>	<u>39,686</u>	<u>227,233</u>
11.2 SUPPORT COSTS				Charitable Activities	
				£	£
General Office expenses				16,626	10,610
Premises Costs				11,557	15,633
Accountancy services (Governance costs)				1,865	684
Audit fees (Governance costs)				3,600	3,000
Depreciation				4,089	3,773
Welfare and Community Engagement Costs				1,949	3,982
				<u>39,686</u>	<u>37,682</u>
12. ANALYSIS OF SUPPORT COSTS					
		Basis of Apportionment		2023	2022
				£	£
General Office expenses	Staff Time			16,626	10,610
Premises Costs	Activity			11,557	15,633
Accountancy services (Governance costs)	Administration			1,865	684
Audit fees (Governance costs)	Administration			3,600	3,000
Depreciation	Unrestricted Activity			4,089	3,773
Welfare and Community Engagement Costs	Activity			1,949	3,982
				<u>39,686</u>	<u>37,682</u>

BRENT IRISH ADVISORY SERVICE

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 March 2023

13. NET INCOMING RESOURCES	2023	2022
	£	£
Net Incoming Resources are stated after charging/(crediting):		
Depreciation of tangible assets	4,089	3,773
Auditor's remuneration:		
- audit services	3,600	3,000
	<u>7,689</u>	<u>6,773</u>
14. INVESTMENT AND OTHER INCOME	2023	2022
	£	£
Bank interest	2,761	517
	<u>2,761</u>	<u>517</u>
15. EMPLOYEES AND REMUNERATION		
Number of employees		
The average number of persons employed (including executive trustees) during the financial year was as follows:		
	2023	2022
	Number	Number
Project & Administrative Staff	6	6
Director	1	1
	<u>7</u>	<u>7</u>
The staff costs comprise:	2023	2022
	£	£
Wages and salaries	161,181	158,781
Social security costs	10,036	9,213
Pension costs	2,759	2,944
	<u>173,976</u>	<u>170,938</u>

The key management is composed of a Director. The remuneration associated with the post does not exceed £60,000 for the accounting period.

No trustees are key managers in the charity and no trustees received any remuneration during the reporting period.

There are no employees who received employee benefits (excluding employer pension costs) of more than £60,000 for the reporting period.

BRENT IRISH ADVISORY SERVICE

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2023

continued

16. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment £	Total £
Cost		
At 31 March 2023	12,737	12,737
Depreciation		
At 1 April 2022	6,609	6,609
Charge for the financial year	4,089	4,089
At 31 March 2023	10,698	10,698
Net book value		
At 31 March 2023	2,039	2,039
At 31 March 2022	6,128	6,128

17. DEBTORS

	2023 £	2022 £
Other debtors	444	1,782
	444	1,782

18. CREDITORS
Amounts falling due within one year

	2023 £	2022 £
Other creditors	8,252	5,129
Accruals and deferred income:		
Pension accrual	18	617
Other accruals	91,936	89,750
	100,206	95,496

19. RESERVES

	2023 £	2022 £
At 1 April 2022	115,816	92,319
Surplus for the financial year	15,468	23,497
At 31 March 2023	131,284	115,816

20. FUNDS**20.1 RECONCILIATION OF MOVEMENT IN FUNDS**

	Unrestricted Funds £	Restricted Funds £	Total Funds £
At 1 April 2021	62,544	29,775	92,319
Movement during the financial year	52,134	(28,637)	23,497
At 31 March 2022	114,678	1,138	115,816
Movement during the financial year	15,036	432	15,468
At 31 March 2023	129,714	1,570	131,284

BRENT IRISH ADVISORY SERVICE

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2023

continued

20.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 April 2022 £	Income £	Expenditure £	Transfers between funds £	Balance 31 March 2023 £
Restricted funds					
Restricted Fund	1,138	221,195	220,763	-	1,570
Unrestricted funds					
Designated Funds	60,000	-	-	-	60,000
Unrestricted Funds	54,678	40,507	25,471	-	69,714
	<u>114,678</u>	<u>40,507</u>	<u>(25,471)</u>	<u>-</u>	<u>129,714</u>
Total funds	<u>115,816</u>	<u>261,702</u>	<u>246,234</u>	<u>-</u>	<u>131,284</u>

20.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use £	Current assets £	Current liabilities £	Total £
Restricted trust funds	-	97,419	(95,849)	1,570
Unrestricted designated funds	-	60,000	-	60,000
Unrestricted general funds	2,039	72,032	(4,357)	69,714
	<u>2,039</u>	<u>132,032</u>	<u>(4,357)</u>	<u>129,714</u>
	<u>2,039</u>	<u>229,451</u>	<u>(100,206)</u>	<u>131,284</u>

21. STATUS

The charity is limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding £ 1.

22. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.