

Charity registration number 1059801

Company registration number 02269918 (England and Wales)

**BRENT IRISH ADVISORY SERVICE**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

# BRENT IRISH ADVISORY SERVICE

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	C Boland	
	J O'Hara	
	C Moloney	
	D MacCraith	
	T Traynor	
	E O'Kane	(Appointed 31 May 2023)
<b>CEO</b>	M McGing	
<b>Secretary</b>	D MacCraith	
<b>Charity number</b>	1059801	
<b>Company number</b>	02269918	
<b>Registered office</b>	379-381 High Road Willesden London NW10 2JR	
<b>Auditor</b>	Simpson Wreford LLP Wellesley House Duke of Wellington Avenue Royal Arsenal London SE18 6SS	

# BRENT IRISH ADVISORY SERVICE

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# **BRENT IRISH ADVISORY SERVICE**

## **CHAIR'S STATEMENT FOR THE YEAR ENDED 31 MARCH 2024**

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2024 has been an important year as BIAS has continued to expand services with new projects coming online and is our 46th year of existence supporting Britain'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 the 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 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 £1.9 million in extra income for the Irish community and having close to 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 launched a new volunteer project in 2023.

- Weekly welfare advice drop-in
- One-to-one outreach
- Telephone advice
- Housing advice project
- In-person advice and form-filling
- Three-way telephone contact with clients and other organisations
- Weekly Active Ageing services in Dollis Hill and Cricklewood
- Volunteer project
- Be A Friend project.

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 2119 engagements from individuals with our welfare advice service allowing us to help them claim over £1.9 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 37.4% 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 2-4 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.



**BRENT IRISH ADVISORY SERVICE**

**CHAIR'S STATEMENT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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C Moloney  
**Chairperson**

Date: .....

# BRENT IRISH ADVISORY SERVICE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

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The trustees present their annual report and financial statements for the year ended 31 March 2024.

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 Articles 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).

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.

### **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 have 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 aims 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.

### *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 guidance issued by the Charity Commission in deciding what activities the charity should undertake.

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**

BIAS continued to deliver three core projects: welfare advice, active ageing and volunteer services.

### **Tuesday and Thursday Clubs**

BIAS continue to operate from the Trades Hall in Cricklewood for our Irish Active Ageing Club and St Mary's and St Andrew's 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 approximately 2100 engagements.

### **Volunteer services**

Our volunteer services were introduced August 2023 and have continued to grow with volunteers used in our clubs, offices, telephone befriending scheme and Be-a-friend service.

# BRENT IRISH ADVISORY SERVICE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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### 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 around 400 people each year and has over 2100 engagements through telephone/our drop-in advice surgeries on a yearly basis. BIAS regularly supports people presenting in crisis with multiple issues and complex advice needs. BIAS additionally would like to extend one-to-one outreach support to those most vulnerable in their homes to access services and entitlements as they are often overlooked. This is planned to happen in late 2024.

#### 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.

#### 2) Active Ageing Thursday Club and Dollis Hill clubs

BIAS provides weekly social support through our Tuesday and Thursday 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 70s/80s 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 75 people per week and we expect to have over 3000 attendances per year over a 44-week period with approx. 240 people accessing our services. BIAS had over 230 people attend our Christmas event which included the Irish Ambassador.

#### 3) Volunteer Project

BIAS has a number of volunteers supporting the charity through our two clubs, administrative roles in BIAS, telephone befriending and our Be-a-Friend scheme. The befriending schemes match isolated older members of the Irish community with volunteers who call or visit them every week to provide companionship and support, with the aim of reducing loneliness and social isolation. BIAS currently has twenty-eight volunteers, who contribute a total of 400 hours every month on average. The life experiences that they bring are invaluable, and the benefits in kind and the financial value is immense to both service users and their families and to the sustainability of the project.

### Financial review

BIAS has secured a significant uplift our surplus in our 45th Anniversary year with additional fundraising events for the accounting year. BIAS expects to draw down on some of the surplus in the next accounting year and 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 four core funding streams apart from the Emigrant Support Programme-Ireland which include the City Bridge Trust, Trust for London, the National Lottery Community Fund and NCIL Brent Council funding. The Cardinals Lenten Fund and NCIL Brent funding streams will expire between September and December 2024.

Incoming resources for the year totalled £419,275, of which £352,440 were for restricted purposes and £66,835 were for unrestricted purposes. Outgoing resources for the year totalled £331,213, of which £311,530 were attributable to restricted funds and £19,683 were attributable to unrestricted funds. Overall the accounts show a surplus for the year of £88,062. Unrestricted funds at the year-end totalled £176,866 and restricted funds totalled £85,886.

# BRENT IRISH ADVISORY SERVICE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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### *Reserves policy*

The Management Committee is committed to a policy of achieving general reserves equivalent to six months' running costs. BIAS's current designated reserve level is £60,000, which is equivalent to three/four months running costs. A formal reserves policy is available from BIAS offices as a source of further information.

### **Principal Funding Sources:**

The Emigrant Support Programme (Ireland) provided 34% of BIAS funding for 2023-24 period.

### **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.

### **Plans for future periods**

BIAS is pleased that significant progress continues to be achieved with an uplift in income of approx. 37% . BIAS expects some of the 2023/24 surplus to allocated for the new Operations Managers post. BIAS reserve levels have been increased. Our core funder contribution remains consistent and is approx. 34% of the BIAS turnover. The biggest challenge is recruiting new experienced staff.

### **(a) Welfare advice**

BIAS plan is to continue to expand 1:1 outreach assessment in clients' own homes and has developed appropriate and related policies and procedures. BIAS continues to provide advice and telephone support.

### **(b) Active ageing**

The Pensioners Group has proved popular among Irish pensioners in Brent and attracting many to other Irish services.

### **(c) Volunteers**

BIAS values the contributions of volunteers and further plans to expand during 2024 with support in administration, Be-a-friend scheme alongside our club volunteers.

### **(d) Haringey**

BIAS plans to open new advice and active ageing services in Haringey borough in early 2025.

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

The charity is a company limited by guarantee, registered in England and Wales (number 02269918) and is a charity registered with the Charity Commission for England and Wales (number 1059801). The Charity's governing document is the Articles of Association, amended by special resolution on 27 September 1996. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

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:

C Boland

J O'Hara

C Moloney

D MacCraith

T Traynor

E O'Kane

(Appointed 31 May 2023)

# BRENT IRISH ADVISORY SERVICE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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### *Recruitment and appointment of trustees and 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 update Charity Commission good practice and will also be looking to recruit new trustees in 2025.

### **Trustee Induction and Training**

The trustee induction pack was completed in 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.

### *Key management personnel*

BIAS is a small charity and the team consists of a Director, Operations Manager, Advice Manager, p/t Community Engagement Manager, Volunteer Manager, Senior Welfare Adviser, Housing Adviser, Welfare Adviser, p/t Active Ageing Coordinator, p/t Befriending Coordinator and p/t Finance Manager who 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 receive any remuneration in the year.

### *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.

### **Auditor**

In accordance with the company's articles, a resolution proposing that Simpson Wreford LLP be reappointed as auditor of the company will be put at a General Meeting.

## BRENT IRISH ADVISORY SERVICE


### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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#### **Disclosure of information to auditor**

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

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



J O'Hara  
**Trustee**

29 November 2024

# **BRENT IRISH ADVISORY SERVICE**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 MARCH 2024**

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The trustees, who are also the directors of Brent Irish Advisory Service for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; 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 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.

# BRENT IRISH ADVISORY SERVICE

## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BRENT IRISH ADVISORY SERVICE

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### Opinion

We have audited the financial statements of Brent Irish Advisory Service (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the 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 the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our 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 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.

### Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.



# **BRENT IRISH ADVISORY SERVICE**

## **INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF BRENT IRISH ADVISORY SERVICE**

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### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; 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
- we have not received all the information and explanations we require for our audit; 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' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

### **Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, 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 the trustees 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 the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these 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.

# BRENT IRISH ADVISORY SERVICE

## INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF BRENT IRISH ADVISORY SERVICE

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### **Extent to which the audit was considered capable of detecting irregularities, including fraud**

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with trustees and other management, and from our commercial knowledge and experience of the charity sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, the Charities Act 2011 and data protection;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

### **Audit response to risks identified**

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- enquiring of management as to actual and potential litigation and claims; and
- review of meeting minutes
- enquiring as to any correspondence with the Charity Commission.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

# **BRENT IRISH ADVISORY SERVICE**

## **INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF BRENT IRISH ADVISORY SERVICE**

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### **Use of our report**

This report is made solely to the charitable company'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 charitable company'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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



**Kate Taylor FCA (Senior Statutory Auditor)**  
**for and on behalf of Simpson Wreford LLP**

11 December 2024

**Chartered Accountants**  
**Statutory Auditor**

Wellesley House  
Duke of Wellington Avenue  
Royal Arsenal  
London  
SE18 6SS

# BRENT IRISH ADVISORY SERVICE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted funds	Restricted funds	Total	Unrestricted funds as restated	Restricted funds as restated	Total
		2024	2024	2024	2023	2023	2023
Notes		£	£	£	£	£	£
<b>Income from:</b>							
Donations and legacies	3	36,191	184,850	221,041	11,108	43,406	54,514
Charitable activities	4	24,827	167,590	192,417	26,638	221,195	247,833
Investments	5	5,817	-	5,817	2,761	-	2,761
<b>Total income</b>		66,835	352,440	419,275	40,507	264,601	305,108
<b>Expenditure on:</b>							
Charitable activities	6	19,683	311,530	331,213	25,471	220,763	246,234
<b>Total expenditure</b>		19,683	311,530	331,213	25,471	220,763	246,234
<b>Net income and movement in funds</b>		47,152	40,910	88,062	15,036	43,838	58,874
<b>Reconciliation of funds:</b>							
Fund balances at 1 April 2023		129,714	44,976	174,690	114,678	1,138	115,816
<b>Fund balances at 31 March 2024</b>		176,866	85,886	262,752	129,714	44,976	174,690

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# BRENT IRISH ADVISORY SERVICE

## BALANCE SHEET AS AT 31 MARCH 2024

			2024	2023
	Notes	£	£	as restated £
<b>Fixed assets</b>				
Tangible assets	11		1,772	2,039
<b>Current assets</b>				
Debtors	13	27,973		12,269
Investments	14	237,437		-
Cash at bank and in hand		52,150		229,007
		<u>317,560</u>		<u>241,276</u>
<b>Creditors: amounts falling due within one year</b>	15	(56,580)		(68,625)
<b>Net current assets</b>			<u>260,980</u>	<u>172,651</u>
<b>Total assets less current liabilities</b>			<u><u>262,752</u></u>	<u><u>174,690</u></u>
<b>The funds of the charity</b>				
Restricted income funds	18		85,886	44,976
Unrestricted funds	19		176,866	129,714
			<u><u>262,752</u></u>	<u><u>174,690</u></u>

The financial statements were approved by the trustees on 29 December 2024



J O'Hara  
Trustee

Company registration number 02269918 (England and Wales)

# BRENT IRISH ADVISORY SERVICE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

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### 1 Accounting policies

#### Charity information

Brent Irish Advisory Service is a private company limited by guarantee incorporated in England and Wales. The registered office is 379-381 High Road, Willesden, London, NW10 2JR. Each of the trustees is liable to contribute an amount not exceeding £1 in the event of liquidation.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 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. The charity has secured funding from the Irish Department of Foreign Affairs and Trade; Emigrant Support Programme for the next financial year. 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.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors or grantors 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.

#### 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.

# BRENT IRISH ADVISORY SERVICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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### 1 Accounting policies

(Continued)

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met.

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of volunteers is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

#### 1.5 Expenditure

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

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

#### 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	3 years straight line
Computers	3 years straight line

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

#### 1.7 Impairment of fixed assets

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

#### 1.8 Cash and cash equivalents

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

# BRENT IRISH ADVISORY SERVICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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### 1 Accounting policies

(Continued)

#### 1.9 Financial instruments

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

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

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

##### *Basic financial assets*

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

##### *Basic financial liabilities*

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

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

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

##### *Derecognition of financial liabilities*

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

#### 1.10 Retirement benefits

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

### 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.



# BRENT IRISH ADVISORY SERVICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 as restated £	Restricted funds 2023 as restated £	Total 2023 as restated £
Donations and gifts	29,451	10,800	40,251	11,108	-	11,108
Grants	6,740	174,050	180,790	-	43,406	43,406
	<u>36,191</u>	<u>184,850</u>	<u>221,041</u>	<u>11,108</u>	<u>43,406</u>	<u>54,514</u>
	<u><u>36,191</u></u>	<u><u>184,850</u></u>	<u><u>221,041</u></u>	<u><u>11,108</u></u>	<u><u>43,406</u></u>	<u><u>54,514</u></u>
<b>Grants</b>						
Cardinal Lenten Appeal	-	21,000	21,000	-	-	-
City Bridge Trust	1,740	48,100	49,840	-	31,531	31,531
Irish Youth Foundation	5,000	-	5,000	-	-	-
The Ireland Fund of Great Britain	-	7,000	7,000	-	-	-
The National Lottery Community Fund: RC London and South East Region	-	82,150	82,150	-	-	-
Trust for London	-	14,250	14,250	-	11,875	11,875
Wembley National Stadium Trust	-	1,300	1,300	-	-	-
Other	-	250	250	-	-	-
	<u>6,740</u>	<u>174,050</u>	<u>180,790</u>	<u>-</u>	<u>43,406</u>	<u>43,406</u>
	<u><u>6,740</u></u>	<u><u>174,050</u></u>	<u><u>180,790</u></u>	<u><u>-</u></u>	<u><u>43,406</u></u>	<u><u>43,406</u></u>

# BRENT IRISH ADVISORY SERVICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 4 Income from charitable activities

	Unrestricted funds	Restricted funds	Total	Unrestricted funds as restated 2023	Restricted funds as restated 2023	Total as restated 2023
	2024 £	2024 £	2024 £	2023 £	2023 £	2023 £
<b>Welfare Advice and Outreach</b>						
Performance related grants	-	136,500	136,500	-	221,195	221,195
Other income	3,737	-	3,737	1,453	-	1,453
<b>Active Ageing</b>						
Performance related grants	-	6,474	6,474	-	-	-
Other income	21,090	-	21,090	25,185	-	25,185
<b>Healthy Irish Elders Project</b>						
Performance related grants	-	24,616	24,616	-	-	-
	<u>24,827</u>	<u>167,590</u>	<u>192,417</u>	<u>26,638</u>	<u>221,195</u>	<u>247,833</u>

### Performance related grants analysis

	Welfare Advice and Outreach	Active Ageing	Healthy Irish Elders Project	Total	Welfare Advice and Outreach
	2024 £	2024 £	2024 £	2024 £	2023 £
Government of Ireland:					
Emigrant Support Programme	136,500	6,474	-	-	221,195
London Borough of Brent	-	-	24,616	-	-
Other	-	-	-	-	-
	<u>136,500</u>	<u>6,474</u>	<u>24,616</u>	<u>167,590</u>	<u>247,833</u>

### 5 Income from cash equivalents on deposit

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	<u>5,817</u>	<u>2,761</u>

# BRENT IRISH ADVISORY SERVICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

6 Expenditure on charitable activities	Support Costs 2024 £	Welfare Advice 2024 £	Community Engagement 2024 £	Total 2024 £	Support Costs 2023 £	Welfare Advice 2023 £	Total 2023 £
<b>Direct costs</b>							
Staff costs	20,146	165,201	60,791	246,138	-	173,976	173,976
Depreciation and impairment	2,039	-	-	2,039	4,089	-	4,089
Other staff costs	3,675	4,094	2,437	10,206	-	7,128	7,128
Premises costs	-	14,753	7,377	22,130	11,557	-	11,557
Operational costs	-	4,921	2,461	7,382	14,894	-	14,894
Publicity	1,003	-	790	1,793	1,342	-	1,342
Pensioners Club costs	-	-	12,936	12,936	-	24,255	24,255
Welfare and Community Engagement costs	-	1,004	-	1,004	1,949	-	1,949
Accountancy and payroll services costs	688	-	-	688	680	-	680
Fundraising costs	-	-	-	-	-	1,189	1,189
Meeting costs	-	-	-	-	390	-	390
Start up and equipment costs	-	-	2,473	2,473	-	-	-
Events and Functions	2,779	-	13,361	16,140	-	-	-
	30,330	189,973	102,626	322,929	34,901	206,548	241,449
<b>Share of support and governance costs</b>							
Management contribution	(37,228)	16,995	20,233	-	-	-	-
Governance	8,284	-	-	8,284	4,785	-	4,785
	1,386	206,968	122,859	331,213	39,686	206,548	246,234
<b>Analysis by fund</b>							
Unrestricted funds	1,386	-	18,297	19,683	-	25,471	25,471
Restricted funds	-	206,968	104,562	311,530	39,686	181,077	220,763
	1,386	206,968	122,859	331,213	39,686	206,548	246,234

# BRENT IRISH ADVISORY SERVICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 7 Net movement in funds

2024	2023
£	£

The net movement in funds is stated after charging/(crediting):

Fees payable for the audit of the charity's financial statements	4,800	3,600
Depreciation of owned tangible fixed assets	2,039	4,089
	<u>          </u>	<u>          </u>

### 8 Trustees

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

### 9 Employees

The average monthly number of employees during the year was:

2024	2023
Number	Number
9	7
<u>          </u>	<u>          </u>

#### Employment costs

2024	2023
£	£

Wages and salaries	226,713	161,181
Social security costs	16,157	10,036
Other pension costs	3,268	2,759
	<u>          </u>	<u>          </u>
	246,138	173,976
	<u>          </u>	<u>          </u>

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

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

#### Remuneration of key management personnel

The remuneration of key management personnel was as follows:

2024	2023
£	£

Aggregate compensation	56,754	55,281
	<u>          </u>	<u>          </u>

### 10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

# BRENT IRISH ADVISORY SERVICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 11 Tangible fixed assets

	Fixtures and fittings	Computers	Total
	£	£	£
<b>Cost</b>			
At 1 April 2023	12,737	-	12,737
Additions	-	1,772	1,772
Disposals	(12,737)	-	(12,737)
	<u>-</u>	<u>1,772</u>	<u>1,772</u>
At 31 March 2024	-	1,772	1,772
<b>Depreciation and impairment</b>			
At 1 April 2023	10,698	-	10,698
Depreciation charged in the year	2,039	-	2,039
Eliminated in respect of disposals	(12,737)	-	(12,737)
	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2024	-	-	-
<b>Carrying amount</b>			
At 31 March 2024	-	1,772	1,772
	<u>-</u>	<u>1,772</u>	<u>1,772</u>
At 31 March 2023	2,039	-	2,039
	<u>2,039</u>	<u>-</u>	<u>2,039</u>

### 12 Financial instruments

	2024	2023
	£	£
<b>Carrying amount of financial assets</b>		
Instruments measured at fair value through profit or loss	237,437	-
	<u>237,437</u>	<u>-</u>

### 13 Debtors

	2024	2023
	£	as restated £
<b>Amounts falling due within one year:</b>		
Trade debtors	486	11,825
Other debtors	1,411	444
Prepayments and accrued income	26,076	-
	<u>27,973</u>	<u>12,269</u>

### 14 Current asset investments

	2024	2023
	£	£
Cash equivalents on deposit	237,437	-
	<u>237,437</u>	<u>-</u>

# BRENT IRISH ADVISORY SERVICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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

		2024	2023
	Notes	£	as restated £
Other taxation and social security		888	18
Deferred income	16	38,786	55,585
Trade creditors		5,518	-
Other creditors		-	8,252
Accruals		11,388	4,770
		<u>56,580</u>	<u>68,625</u>

### 16 Deferred income

	2024	2023
	£	as restated £
Other deferred income	38,786	55,585

Deferred income is included in the financial statements as follows:

	2024	2023
	£	£
Deferred income is included within:		
Current liabilities	38,786	55,585
Movements in the year:		
Deferred income at 1 April 2023	55,585	86,750
Released from previous periods	(53,585)	(69,031)
Resources deferred in the year	36,786	37,866
Deferred income at 31 March 2024	38,786	55,585

Total deferred income in relation to 24/25 amounts to £38,786.

£36,786 relates to a performance related grant from the Emigrant Support Programme for the period 1 April 2024 - 30 June 2024.

Deferred income brought forward of £53,585 was released to the Statement of Financial Activities during the year. Deferred income of £2,000 was brought forward and carried forward, as specified by the funder.

# BRENT IRISH ADVISORY SERVICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 17 Retirement benefit schemes

	2024	2023
	£	£
<b>Defined contribution schemes</b>		
Charge to profit or loss in respect of defined contribution schemes	3,268	2,759

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

### 18 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	as restated			
	£	£	£	£
Welfare Advice and Outreach	1,570	136,500	(138,070)	-
Volunteering Project	-	82,150	(46,096)	36,054
Active Ageing	-	35,190	(30,113)	5,077
Emerald Hearts Advice	-	21,000	(21,000)	-
Poverty & Welfare	31,531	48,100	(44,512)	35,119
Central costs	-	7,250	-	7,250
Housing Advice	11,875	14,250	(23,739)	2,386
Elders Christmas	-	8,000	(8,000)	-
	<u>44,976</u>	<u>352,440</u>	<u>(311,530)</u>	<u>85,886</u>
<b>Previous year:</b>	<b>At 1 April 2022</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 31 March 2023</b>
	£	£	£	£
	<u>1,138</u>	<u>264,601</u>	<u>(220,763)</u>	<u>44,976</u>

# BRENT IRISH ADVISORY SERVICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 18 Restricted funds

(Continued)

#### Purposes of restricted funds

##### *Welfare Advice and Outreach*

ESP (Emigrant Support Programme) funded project delivering welfare advice and support to the Irish community both at our drop-in service in Willesden and through one to one outreach to vulnerable people in their homes.

##### *Volunteer project*

National Lottery funded project delivering volunteer services to the Irish community which include telephone befriending, be a friend, club volunteers and supporting BIAS with administration duties.

##### *Emerald Hearts Advice*

Cardinals 3 year funded part time advice project supporting the catholic community with welfare advice and support to make informed decisions.

##### *Healthy Irish Elders Project (Active Ageing)*

2 year funded NCIL LB Brent funded which supports our Dollis Hill weekly club and BIAS has delivered social prescribing and health events.

##### *Poverty & Welfare Worker*

City Bridge 5 year funded project delivering welfare advice and outreach support to the Irish community.

### 19 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023 as restated £	Incoming resources £	Resources expended £	At 31 March 2024 £
Designated Funds	60,000	-	-	60,000
General funds	69,714	66,835	(19,683)	116,866
	<u>129,714</u>	<u>66,835</u>	<u>(19,683)</u>	<u>176,866</u>
<b>Previous year:</b>	<b>At 1 April 2022 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>At 31 March 2023 £</b>
General funds	114,678	40,507	(25,471)	129,714
	<u>114,678</u>	<u>40,507</u>	<u>(25,471)</u>	<u>129,714</u>

#### Designated Funds

The charity designated £60,000 in the year ending 31 March 2022 towards the salary of an Operations Manager. This post was filled in the year ending 31 March 2025.



# BRENT IRISH ADVISORY SERVICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 20 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 31 March 2024:</b>			
Tangible assets	1,772	-	1,772
Current assets/(liabilities)	175,094	85,886	260,980
	<u>176,866</u>	<u>85,886</u>	<u>262,752</u>

	Unrestricted funds 2023 as restated £	Restricted funds 2023 as restated £	Total 2023 as restated £
<b>At 31 March 2023:</b>			
Tangible assets	2,039	-	2,039
Current assets/(liabilities)	127,675	44,976	172,651
	<u>129,714</u>	<u>44,976</u>	<u>174,690</u>

### 21 Financial commitments, guarantees and contingent liabilities

At the reporting end date the charity had outstanding commitments for future licence payments under the licence agreement with Brent Mencap Limited. The outstanding commitment at the year end was £51,242 (2023 £36,942), of which £14,300 was due within one year (2023 £14,300) and £36,942 (2023 £22,642) was due between two to five years.

### 22 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

### 23 Prior period adjustment

As at 31 March 2023, accrued income and income from charitable activities were understated by £11,825. Deferred income and income from charitable activities were overstated by £31,581. This is due to a misunderstanding of the income treatment per the SORP. The financial statements for the year ending 31 March 2023 have been restated to correct this error. The reserves brought forward were £131,284, the restated reserves brought forward at the 31 March 23 are £174,690.

### 24 Non-audit services provided by auditor

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