

REGISTERED COMPANY NUMBER: 03090292 (England and Wales)  
REGISTERED CHARITY NUMBER: 1060926

**Report of the Trustees and  
Audited Financial Statements  
for the Year Ended 31 March 2022  
for  
Harrow Citizens Advice Bureaux  
Service Limited**

CHARITY COMMISSION  
FIRST CONTACT

24 OCT 2022

ACCOUNTS  
RECEIVED

Parker Cavendish  
Chartered Accountants  
Registered Auditor  
28 Church Road  
Stanmore  
Middlesex  
HA7 4XR

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for the Year Ended 31 March 2022**

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**Harrow Citizens Advice Bureaux  
Service Limited**

**Report of the Trustees  
for the Year Ended 31 March 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of 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).

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**STATUS AND ADMINISTRATION**

The registered name of the charity is Harrow Citizens Advice Bureaux Services Limited and is also known as and referred to as Harrow Citizens Advice.

Harrow Citizens Advice is a registered charity and a company limited by guarantee. The maximum liability of each member is limited to one pound. At 31 March 2022 the company had eleven members (2021: 11) of the Management Board. Harrow Citizens Advice is governed by its Articles of Association as approved on 26th October 2016.

**INVESTMENT POWERS**

As required in its Articles, paragraph 3, in furtherance of its objects, and for no other purposes, the company has the power to invest the monies of the company not immediately required for its purposes in or upon such investments, securities or property as may be thought fit, subject nevertheless to such conditions and such consents as may for the time being be imposed or required by law.

**OBJECTS AND ACTIVITIES FOR THE PUBLIC BENEFIT**

The charity's objects are to promote any charitable purpose for the benefit of the community in the area of the Borough of Harrow and surrounding areas by the advancement of education, the protection and preservation of health and the relief of poverty, sickness and distress. The principal activity of Harrow Citizens Advice is the provision of free, confidential, independent and impartial advice, information and counsel for members of the public, ensuring that individuals do not suffer through a lack of knowledge or an inability to express their needs effectively. Harrow Citizens Advice aims to exercise a responsible influence on the development of social policies and services.

**ORGANISATIONAL STRUCTURE**

Harrow Citizens Advice is governed by its Trustee Board which is responsible for setting the strategic direction of the organisation and the policy of the charity. These policies are implemented by the trustees who carry the ultimate responsibility for the conduct of Harrow Citizens Advice and for ensuring that the charity satisfies its legal and contractual obligations. Trustees meet as a minimum quarterly and delegate the day to day operation of the organisation to senior management. The Trustee Board is independent from management. A register of members' interests is maintained at the registered office and is available to the public.

Harrow Citizens Advice is a member of The National Association of Citizens Advice Bureau (Citizens Advice) which provides a framework for standards of advice and casework management as well as monitoring progress against these standards.

The Bureaux is also actively involved in partnership working with other voluntary, statutory and private sector service providers.

**REVIEW OF ACTIVITIES AND FUTURE DEVELOPMENT**

Citizens Advice Harrow is a successful organisation delivering high quality services in response to the needs of the local community. Recent key achievements included –

- The continuation of a seamless advice and information service across a diverse range of digital platforms.
- We had 22,383 contacts (2021: 20,313) with clients in the last year, helping them deal with 17,135 issues (2021: 20,000).

**Report of the Trustees  
for the Year Ended 31 March 2022**

**REVIEW OF ACTIVITIES AND FUTURE DEVELOPMENT (continued)**

In addition to our core contract for advice information and guidance from Harrow Council we secured funding to support bespoke projects to target some of the most vulnerable communities in Harrow i.e.

- To deliver a referral only service for Central North West London Hospital mental health services to support patients leaving hospital
- Continue supporting clients with EUSS applications.
- Supported Harrow council to administer the Household support fund
- We continued to deliver the help to claim service and supported numerous clients to make universal credit applications.
- Deliver a Kick-start programme to support young people into work.

Against all adversity coming out of Covid, we have retained a highly skilled and committed workforce and managed to exceed our targets, plus achieve an overall green rating in our three year leadership audit. The trustee board have continued to provide robust governance and scrutiny.

We are aware that 2022/2023 will be a year of significant challenges both financially and with the surge in demand for our services as the impact of the pandemic and cost of living takes effect. We will continue to provide a high-level service of advice and information to the residents of Harrow and deliver on our strategic priorities for year.

We will try our best to retain and increase our funding and partnerships. We will actively increase our trustee membership and increase our pool of volunteers. We will continue to consolidate and build on our achievement in respect of equity and diversity. With the support of Harrow Council, we will endeavour to minimise the impact on our service delivery as we relocate to interim and new premises to make way for Harrow Councils regeneration plans for our current site.

**REVIEW OF FINANCIAL RESULTS**

During the year ended 31st March 2022, Harrow Citizens Advice had total income of £580,762 (2021: £551,090), of which £327,930 (2021:£291,000) 2022:57% (2021: 53%) represented grants and contracts from Harrow Council. In addition, funding was received from: Henry Smith Foundation for General Advice: Citizens Advice for Energy advice and Help to Claim, Trust for London for specialist welfare advice, Catalyst Housing for debt advice, and Cannons High School. After expenditure of £507,967 (2021: £480,794) a surplus of £72,795 (2021: £70,296) has been added to reserves carried forward.

**RESERVES**

Harrow Citizens Advice is required to ensure that free monies are available in each financial year to meet any reasonable foreseeable contingency. The Bureaux will maintain a projection of income for at least one year ahead and will ensure that this continues to be derived from as wide a variety of sources possible. They will take all necessary steps to ensure that at no time within this period would it be possible for the cessation of one or more funding streams to present so serious a challenge to the future of the organisation that it could not be managed so as to continue to provide a best value advice service. The reasons for holding reserves are outlined in note 14.

**RISK ASSESSMENT**

Harrow Citizens Advice has worked on a corporate risk management exercise. A risk management strategy and risk register were agreed by the trustee board. The trustees recognise that any major risks to which the charity is exposed need to be reviewed and systems put in place to mitigate those risks. To that end, Harrow Citizens Advice is continually monitoring and managing its risks, reviewing the corporate register and ensuring action plans are in place to mitigate its key risks. Included in external risks is that of the loss of funding. The effects of this have been minimised by the procedures in place which have resulted in funding being secured from a variety of sources. The charity continues to seek to diversify its funding sources. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charitable company. These procedures are periodically reviewed to ensure that they still meet the needs of the charity. Harrow Citizens Advice has adopted the recommended Citizens Advice Information Assurance policy and takes all reasonable precautions to protect its information assets. These include the use of laptops and memory sticks which are encrypted to the required standards for the use of staff who work at outreach locations outside the bureau. Client and personnel files are stored in locked cabinets and are transported securely between sites. Information assurance is contained in the Chief Executives report to the Trustees at each committee meeting.

**Harrow Citizens Advice Bureaux  
Service Limited**

**Report of the Trustees  
for the Year Ended 31 March 2022**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**VOLUNTARY WORK AND EMPLOYEE INVOLVEMENT**

The charity receives help and support in the form of voluntary assistance in advising the public. Volunteers contributed approximately 5,828 hours of work to the service during the year.

An extensive range of communication and consultative arrangements are in place to help ensure that employees are kept fully involved about developments within the organisation.

**GOING CONCERN**

The trustees have no concerns regarding the charity's ability to continue as a going concern. The trustees are confident that due to the financial strength of the charity, and the ongoing commitment and support of its major funders that it will be able to continue operating for a period exceeding twelve months from the date of signing these financial statements.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

03090292 (England and Wales)

**Registered Charity number**

1060926

**Registered office**

Civic 6  
Civic Centre  
Station Road  
Harrow  
Middlesex  
HA1 2XY

**Trustees**

Ms F A Logan  
Miss P M Lyne (resigned 13.10.21)  
D J Wood  
Ms P H Laloo  
S Bose  
I Spilka  
M J Hemming

**Company Secretary**

Ms T Nijjar

**Harrow Citizens Advice Bureaux  
Service Limited**

**Report of the Trustees  
for the Year Ended 31 March 2022**

**REFERENCE AND ADMINISTRATIVE DETAILS (continued)**

**Auditors**

Parker Cavendish  
Chartered Accountants  
Registered Auditor  
28 Church Road  
Stanmore  
Middlesex  
HA7 4XR

**Bankers**

HSBC  
101- 103 Station Road  
Edgware  
Middlesex  
HA8 7JJ

**AUDITORS**

The auditors, Parker Cavendish, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, approved by order of the board of trustees, as the company directors, on 12 October 2022 and signed on the board's behalf by:



Ms T Nijjar - Secretary

**Harrow Citizens Advice Bureaux  
Service Limited**

**Statement of Trustees' Responsibilities  
for the Year Ended 31 March 2022**

The trustees (who are also the directors of Harrow Citizens Advice Bureaux Service Limited for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

**Report of the Independent Auditors to the Members of  
Harrow Citizens Advice Bureaux  
Service Limited**

**Opinion**

We have audited the financial statements of Harrow Citizens Advice Bureaux Service Limited (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

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 2022 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, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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 charitable company'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 trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

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.

In connection with our audit of the financial statements, 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 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 the audit:

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



**Report of the Independent Auditors to the Members of  
Harrow Citizens Advice Bureaux  
Service Limited**

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes 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 charitable company'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.

**Our 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 a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

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 the directors and other management, and from our commercial knowledge and experience of the company's activities and our prior knowledge of the company's operations;
- 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, taxation legislation and data protection, anti-bribery, employment, and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and

**Report of the Independent Auditors to the Members of  
Harrow Citizens Advice bureaux  
Service Limited**

**Our responsibilities for the audit of the financial statements (continued)**

- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

- 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;

- reading the minutes of meetings of those charged with governance;

- enquiring of management as to actual and potential litigation and claims; and

- reviewing correspondence with HMRC, and any other applicable correspondence.

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 for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**Report of the Independent Auditors to the Members of  
Harrow Citizens Advice Bureaux  
Service Limited**

**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 auditors' 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.



Marco Gazza (Senior Statutory Auditor)

for and on behalf of Parker Cavendish  
Chartered Accountants  
Registered Auditor  
28 Church Road  
Stanmore  
Middlesex  
HA7 4XR

12 October 2022

**Harrow Citizens Advice Bureaux  
Service Limited**

**Statement of Financial Activities  
for the Year Ended 31 March 2022**

	Notes	Unrestricted fund £	Restricted £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	9,503	-	9,503	8,385
<b>Charitable activities</b>	4				
Government & public authority grants		327,930	-	327,930	309,586
Charitable trusts		-	10,000	10,000	24,950
Other grants		43,331	189,962	233,293	207,976
Investment income	3	36	-	36	193
<b>Total</b>		<b>380,800</b>	<b>199,962</b>	<b>580,762</b>	<b>551,090</b>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	5				
General Administration & Management		308,005	199,962	507,967	480,794
<b>NET INCOME</b>		<b>72,795</b>	<b>-</b>	<b>72,795</b>	<b>70,296</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		515,678	-	515,678	445,382
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u>588,473</u></b>	<b><u>-</u></b>	<b><u>588,473</u></b>	<b><u>515,678</u></b>


The notes form part of these financial statements

**Harrow Citizens Advice Bureaux  
Service Limited**

**Balance Sheet  
31 March 2022**

	Notes	Unrestricted fund £	Restricted £	2022 Total funds £	2021 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	11	10,055	-	10,055	8,865
<b>CURRENT ASSETS</b>					
Debtors	12	54,000	15,000	69,000	56,816
Cash at bank and in hand		<u>693,525</u>	<u>-</u>	<u>693,525</u>	<u>510,863</u>
		747,525	15,000	762,525	567,679
<b>CREDITORS</b>					
Amounts falling due within one year	13	(169,107)	(15,000)	(184,107)	(60,866)
<b>NET CURRENT ASSETS</b>		<u>578,418</u>	<u>-</u>	<u>578,418</u>	<u>506,813</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>588,473</u>	<u>-</u>	<u>588,473</u>	<u>515,678</u>
<b>NET ASSETS</b>		<u>588,473</u>	<u>-</u>	<u>588,473</u>	<u>515,678</u>
<b>FUNDS</b>	14				
Unrestricted funds				<u>588,473</u>	<u>515,678</u>
<b>TOTAL FUNDS</b>				<u>588,473</u>	<u>515,678</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 12 October 2022 and were signed on its behalf by:

  
F A Logan - Trustee

  
D J Wood - Trustee

The notes form part of these financial statements

**Harrow Citizens Advice Bureaux  
Service Limited**

**Cash Flow Statement  
for the Year Ended 31 March 2022**

	Notes	2022 £	2021 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>187,167</u>	<u>93,306</u>
Net cash provided by operating activities		<u>187,167</u>	<u>93,306</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(4,541)	(5,000)
Interest received		<u>36</u>	<u>193</u>
Net cash used in investing activities		<u>(4,505)</u>	<u>(4,807)</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<b>182,662</b>	<b>88,499</b>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<b><u>510,863</u></b>	<b><u>422,364</u></b>
<b>Cash and cash equivalents at the end of the reporting period</b>		<b><u>693,525</u></b>	<b><u>510,863</u></b>

The notes form part of these financial statements

**Harrow Citizens Advice Bureaux  
Service Limited**

**Notes to the Cash Flow Statement  
for the Year Ended 31 March 2022**

**1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	<b>72,795</b>	<b>70,296</b>
<b>Adjustments for:</b>		
Depreciation charges	3,351	2,955
Interest received	(36)	(193)
Increase in debtors	(12,184)	(2,816)
Increase in creditors	<u>123,241</u>	<u>23,064</u>
<b>Net cash provided by operations</b>	<b><u>187,167</u></b>	<b><u>93,306</u></b>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	<b>At 1.4.21</b>	<b>Cash flow</b>	<b>At 31.3.22</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Net cash</b>			
Cash at bank and in hand	<u>510,863</u>	<u>182,662</u>	<u>693,525</u>
	<u>510,863</u>	<u>182,662</u>	<u>693,525</u>
<b>Total</b>	<b><u>510,863</u></b>	<b><u>182,662</u></b>	<b><u>693,525</u></b>

The notes form part of these financial statements

**Notes to the Financial Statements  
for the Year Ended 31 March 2022**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year/period, and also have been consistently applied within the same accounts.

**Incoming resources**

Grants receivable

**(i) Grants Receivable**

Grants made to finance the activities of the bureau are credited to the income and expenditure account in the period to which they relate.

**(ii) Bank Interest**

Bank interest is included in the income and expenditure account on receipt.

**(iii) Other Income**

Sales of services are included in the income and expenditure account in the period to which they relate. Other income, including donations, gifts and covenants are included as they are received.

**(iv) Gifts and Intangible Income**

In addition to the above, the charity also receives help and support in the form of voluntary assistance in advising the public.

**(v) Deferred Income**

Grants received in advance of the period in which the funded requires the expenditure to be applied will be reflected in deferred income within the balance sheet.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment      -    25% on reducing balance

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.



Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022

1. ACCOUNTING POLICIES - continued

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Going concern**

The trustees have no concerns regarding the charity's ability to continue as a going concern. The trustees are confident that due to the financial strength of the charity, and the ongoing commitment and support of its major funders that it will be able to continue operating for a period exceeding twelve months from the date of signing these financial statements.

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	<u>9,503</u>	<u>8,385</u>

3. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	<u>36</u>	<u>193</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2022	2021
		£	£
Government & public authority grants	Government & public authority grants	327,930	309,586
Charitable Trusts	Charitable trusts	10,000	24,950
Other grants	Other grants	<u>233,293</u>	<u>207,976</u>
		<u>571,223</u>	<u>542,512</u>

5. CHARITABLE ACTIVITIES COSTS

	Support costs (see note 6)
	£
General Administration & Management	<u>507,967</u>

6. SUPPORT COSTS

	Management	Governance costs	Totals
	£	£	£
General Administration & Management	<u>491,160</u>	<u>16,807</u>	<u>507,967</u>

**Harrow Citizens Advice Bureaux  
Service Limited**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**7. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Auditors' remuneration	<b>3,150</b>	2,820
Depreciation - owned assets	<b><u>3,351</u></b>	<u>2,955</u>

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**9. STAFF COSTS**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Wages and salaries	<b>391,795</b>	374,426
Social security costs	<b>28,267</b>	26,972
Other pension costs	<b><u>7,454</u></b>	<u>7,159</u>
	<b><u>427,516</u></b>	<u>408,557</u>

The average monthly number of employees during the year was as follows:

	<b>2022</b>	<b>2021</b>
	<b>18</b>	<b>18</b>
Management and administration	<u>18</u>	<u>18</u>

No employees received emoluments in excess of £60,000.

**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	8,385	-	8,385
<b>Charitable activities</b>			
Government & public authority grants	291,000	18,586	309,586
Charitable trusts	-	24,950	24,950
Other grants	17,327	190,649	207,976
Investment income	<u>193</u>	<u>-</u>	<u>193</u>
<b>Total</b>	316,905	234,185	551,090
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
General Administration & Management	246,609	234,185	480,794
<b>NET INCOME</b>	70,296	-	70,296

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £	Restricted £	Total funds £
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	445,382	-	445,382
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>515,678</u>	<u>-</u>	<u>515,678</u>

**11. TANGIBLE FIXED ASSETS**

	Computer equipment £
<b>COST</b>	
At 1 April 2021	22,981
Additions	<u>4,541</u>
At 31 March 2022	<u>27,522</u>
<b>DEPRECIATION</b>	
At 1 April 2021	14,116
Charge for year	<u>3,351</u>
At 31 March 2022	<u>17,467</u>
<b>NET BOOK VALUE</b>	
At 31 March 2022	<u>10,055</u>
At 31 March 2021	<u>8,865</u>

**12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022 £	2021 £
Prepayments and accrued income	<u>69,000</u>	<u>56,816</u>

**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022 £	2021 £
Social security and other taxes	8,404	8,145
Pension contributions	1,474	1,411
Other creditors	10,270	10,060
Deferred income	<u>163,959</u>	<u>41,250</u>
	<u>184,107</u>	<u>60,866</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022

14. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	515,678	72,795	588,473
<b>TOTAL FUNDS</b>	<u>515,678</u>	<u>72,795</u>	<u>588,473</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	380,800	(308,005)	72,795
<b>Restricted funds</b>			
Restricted reserves	199,962	(199,962)	-
<b>TOTAL FUNDS</b>	<u>580,762</u>	<u>(507,967)</u>	<u>72,795</u>

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	445,382	70,296	515,678
<b>TOTAL FUNDS</b>	<u>445,382</u>	<u>70,296</u>	<u>515,678</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	316,905	(246,609)	70,296
<b>Restricted funds</b>			
Restricted reserves	234,185	(234,185)	-
<b>TOTAL FUNDS</b>	<u>551,090</u>	<u>(480,794)</u>	<u>70,296</u>

Restricted Reserves

The restricted reserves relate to the activities of Disability Outreach Projects. The balance of this fund has been transferred to unrestricted reserves during the year.

Unrestricted Reserves

Included in unrestricted funds is a designated amount of £280,000 which has been designated by the directors for the purpose of covering future running costs (£230,000) and staff redundancy costs (£50,000) in the event of the company having to cease operations.

**Harrow Citizens Advice Bureaux  
Service Limited**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**15. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2022.

**Harrow Citizens Advice Bureaux  
Service Limited**

**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2022**

	2022 £	2021 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	9,503	8,385
<b>Investment income</b>		
Deposit account interest	36	193
<b>Charitable activities</b>		
Government & public authority grants	327,930	309,586
Charitable Trusts	10,000	24,950
Other grants	<u>233,293</u>	<u>207,976</u>
	<u>571,223</u>	<u>542,512</u>
<b>Total incoming resources</b>	<b>580,762</b>	<b>551,090</b>
<b>EXPENDITURE</b>		
<b>Support costs</b>		
<b>Management</b>		
Wages	391,795	374,426
Social security	28,267	26,972
Pensions	7,454	7,159
Rent & rates	18,611	21,281
Insurance	2,334	2,045
Telephone	10,888	14,067
Postage and stationery	1,674	1,930
Subscriptions	9,002	6,199
Sundries	8,868	5,460
Computer and software	4,294	4,761
Repairs & renewals	602	2,812
Travel & staff training	4,020	261
Depreciation of tangible and heritage assets	<u>3,351</u>	<u>2,955</u>
	<b>491,160</b>	<b>470,328</b>
<b>Governance costs</b>		
Auditors' remuneration	3,150	2,820
Accountancy and legal fees	<u>13,657</u>	<u>7,646</u>
	<u>16,807</u>	<u>10,466</u>
<b>Total resources expended</b>	<b>507,967</b>	<b>480,794</b>
<b>Net income</b>	<b><u>72,795</u></b>	<b><u>70,296</u></b>

This page does not form part of the statutory financial statements