

**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 2023  
for  
Harrow Citizens Advice Bureaux  
Service Limited**

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

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for the Year Ended 31 March 2023**

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**Harrow Citizens Advice Bureaux  
Service Limited**

**Report of the Trustees  
for the Year Ended 31 March 2023**

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 2023. 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 2023 the company had eight members (2022: 6) of the Management Board. Harrow Citizens Advice is governed by its Articles of Association as approved on 12th October 2022.

**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.

**Report of the Trustees  
for the Year Ended 31 March 2023**

**STRUCTURE, GOVERNANCE AND MANAGEMENT  
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 23,434 contacts (2022: 22,383) with clients in the last year, helping them deal with 15,877 issues (2022: 17,135).
- 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"
- "Macmillan Cancer has approved an application for funding with a financial value of £1.2m over 3 years to provide advice to cancer patients across Harrow, Brent and Ealing."

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 2023/2024 will be a year of significant challenges both financially and with the surge in demand for our services as the impact of the 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 2023, Harrow Citizens Advice had total income of £494,632 (2022: £580,762), of which £409,193 (2021: £327,930) (83% -2022: 57%) represented grants and contracts from Harrow Council. In addition, funding was received from: RCJ Advice for GLA Cost of Living Advice, Citizens Advice for Energy advice and Help to Claim, Trust for London for specialist welfare advice and Cannons High School. After expenditure of £576,694 (2022: £507,967) a deficit of £82,062 (2022: surplus of £72,795) has been deducted from 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.

**Report of the Trustees  
for the Year Ended 31 March 2023**

**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 8,504 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 have considered the possible threat to the company caused by current economic conditions and 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**  
4 Gayton Road  
Harrow  
HA1 2FB

**Trustees**  
Ms F A Logan  
D J Wood  
Ms P H Laloo  
S Bose  
I Spilka  
M J Hemming  
Ms T J Chambers (appointed 3.8.22)  
S D Ezekiel (appointed 14.3.23)

**Company Secretary**  
Ms T Nijjar

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

**Bankers**  
HSBC  
101- 103 Station Road  
Edgware  
Middlesex  
HA8 7JJ

**Harrow Citizens Advice Bureaux  
Service Limited**

**Report of the Trustees  
for the Year Ended 31 March 2023**

**AUDITORS**

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

Report of the trustees, report, approved by order of the board of trustees, as the company directors, on 11 October 2023  
and signed on the board's behalf by:



.....  
Ms T Nijjar - Secretary

**Statement of Trustees' Responsibilities  
for the Year Ended 31 March 2023**

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 2023 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 2023 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.

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

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

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

- adequate accounting records have not been kept or 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.



### **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

**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.

M Gazza (Senior Statutory Auditor)  
for and on behalf of Parker Cavendish  
Chartered Accountants  
Registered Auditor  
28 Church Road  
Stanmore  
Middlesex  
HA7 4XR

Date: .....

**Harrow Citizens Advice Bureaux  
Service Limited**

**Statement of Financial Activities  
for the Year Ended 31 March 2023**

	Notes	Unrestricted fund £	Restricted £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	17,338	-	17,338	9,503
<b>Charitable activities</b>	4				
Government & public authority grants		409,193	-	409,193	327,930
Charitable trusts		-	-	-	10,000
Other grants		7,754	59,000	66,754	233,293
Investment Income	3	1,347	-	1,347	36
<b>Total</b>		<u>435,632</u>	<u>59,000</u>	<u>494,632</u>	<u>580,762</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	5				
General Administration & Management		517,694	59,000	576,694	507,967
<b>NET INCOME/(EXPENDITURE)</b>		(82,062)	-	(82,062)	72,795
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		588,473	-	588,473	515,678
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>506,411</u>	<u>-</u>	<u>506,411</u>	<u>588,473</u>

The notes form part of these financial statements

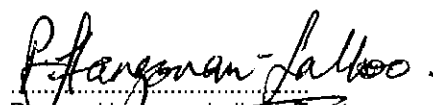
**Harrow Citizens Advice Bureaux  
Service Limited**

**Balance Sheet  
31 March 2023**

	Notes	Unrestricted fund £	Restricted £	2023 Total funds £	2022 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	11	11,165	-	11,165	10,055
<b>CURRENT ASSETS</b>					
Debtors	12	157	24,000	24,157	69,000
Cash at bank and In hand		<u>538,474</u>	<u>-</u>	<u>538,474</u>	<u>693,525</u>
		538,631	24,000	562,631	762,525
<b>CREDITORS</b>					
Amounts falling due within one year	13	(43,385)	(24,000)	(67,385)	(184,107)
<b>NET CURRENT ASSETS</b>		<u>495,246</u>	<u>-</u>	<u>495,246</u>	<u>578,418</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>506,411</u>	<u>-</u>	<u>506,411</u>	<u>588,473</u>
<b>NET ASSETS</b>		<u>506,411</u>	<u>-</u>	<u>506,411</u>	<u>588,473</u>
<b>FUNDS</b>	14				
Unrestricted funds				<u>506,411</u>	<u>588,473</u>
<b>TOTAL FUNDS</b>				<u>506,411</u>	<u>588,473</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 11 October 2023 and were signed on its behalf by:

  
Irwin Spilka - Trustee

  
Pushpa Hargovan Lalloo - Trustee

The notes form part of these financial statements

**Harrow Citizens Advice Bureaux  
Service Limited**

**Cash Flow Statement  
for the Year Ended 31 March 2023**

	Notes	2023 £	2022 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>(151,566)</u>	<u>187,167</u>
Net cash (used in)/provided by operating activities		<u>(151,566)</u>	<u>187,167</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(4,832)	(4,541)
Interest received		<u>1,347</u>	<u>37</u>
Net cash used in Investing activities		<u>(3,485)</u>	<u>(4,505)</u>
<hr/>			
Change in cash and cash equivalents in the reporting period		(155,051)	182,662
Cash and cash equivalents at the beginning of the reporting period		<u>693,525</u>	<u>510,863</u>
Cash and cash equivalents at the end of the reporting period		<u><u>538,474</u></u>	<u><u>693,525</u></u>

The notes form part of these financial statements

Notes to the Cash Flow Statement  
for the Year Ended 31 March 2023

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023 £	2022 £
Net (expenditure)/Income for the reporting period (as per the Statement of Financial Activities)	(82,062)	72,795
Adjustments for:		
Depreciation charges	3,722	3,351
Interest received	(1,347)	(36)
Decrease/(increase) in debtors	44,843	(12,184)
(Decrease)/increase in creditors	(116,722)	123,241
Net cash (used in)/provided by operations	<u>(151,566)</u>	<u>187,167</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.22 £	Cash flow £	At 31.3.23 £
Net cash			
Cash at bank and in hand	<u>693,525</u>	<u>(155,051)</u>	<u>538,474</u>
	<u>693,525</u>	<u>(155,051)</u>	<u>538,474</u>
Total	<u>693,525</u>	<u>(155,051)</u>	<u>538,474</u>

**Notes to the Financial Statements  
for the Year Ended 31 March 2023**

**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 2023

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 have considered the possible threat to the company caused by the current economic conditions and 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

	2023 £	2022 £
Donations	<u>17,338</u>	<u>9,503</u>
	<u>17,338</u>	<u>9,503</u>

3. INVESTMENT INCOME

	2023 £	2022 £
Deposit account interest	<u>1,347</u>	<u>36</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2023 £	2022 £
Government & public authority grants	Government & public authority grants	409,193	327,930
Charitable Trusts	Charitable trusts	-	10,000
Other grants	Other grants	<u>66,754</u>	<u>233,293</u>
		<u>475,947</u>	<u>571,223</u>

5. CHARITABLE ACTIVITIES COSTS

	Support costs (see note 6) £
General Administration & Management	<u>576,694</u>

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023**

**6. SUPPORT COSTS**

	Management £	Governance costs £	Totals £
General Administration & Management	<u>557,740</u>	<u>18,954</u>	<u>576,694</u>

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

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

	2023 £	2022 £
Auditors' remuneration	3,480	3,150
Depreciation - owned assets	<u>3,722</u>	<u>3,351</u>

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**9. STAFF COSTS**

	2023 £	2022 £
Wages and salaries	435,716	391,795
Social security costs	34,357	28,267
Other pension costs	<u>11,633</u>	<u>7,454</u>
	<u>481,706</u>	<u>427,516</u>

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

	2023 <u>18</u>	2022 <u>18</u>
Management and administration		

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	9,503	-	9,503
<b>Charitable activities</b>			
Government & public authority grants	327,930	-	327,930
Charitable trusts	-	10,000	10,000
Other grants	43,331	189,962	233,293
Investment income	<u>36</u>	<u>-</u>	<u>36</u>
<b>Total</b>	<u>380,800</u>	<u>199,962</u>	<u>580,762</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
General Administration & Management	308,005	199,962	507,967

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted £	Total funds £
<b>NET INCOME</b>	72,795	-	72,795
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	515,678	-	515,678
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>588,473</u>	<u>-</u>	<u>588,473</u>

11. TANGIBLE FIXED ASSETS

	Computer equipment £
<b>COST</b>	
At 1 April 2022	27,522
Additions	<u>4,832</u>
At 31 March 2023	<u>32,354</u>
<b>DEPRECIATION</b>	
At 1 April 2022	17,467
Charge for year	<u>3,722</u>
At 31 March 2023	<u>21,189</u>
<b>NET BOOK VALUE</b>	
At 31 March 2023	<u>11,165</u>
At 31 March 2022	<u>10,055</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Prepayments and accrued income	<u>24,157</u>	<u>69,000</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Social security and other taxes	9,836	8,404
Pension contributions	2,353	1,474
Other creditors	10,405	10,270
Deferred income	<u>44,791</u>	<u>163,959</u>
	<u>67,385</u>	<u>184,107</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

14. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	588,473	(82,062)	506,411
<b>TOTAL FUNDS</b>	<u>588,473</u>	<u>(82,062)</u>	<u>506,411</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	435,632	(517,694)	(82,062)
<b>Restricted funds</b>			
Restricted reserves	59,000	(59,000)	-
<b>TOTAL FUNDS</b>	<u>494,632</u>	<u>(576,694)</u>	<u>(82,062)</u>

Comparatives for 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>

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	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>

Restricted Reserves

There are no restricted funds in the current year or in the previous 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.

**15. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2023.

**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2023**

	2023 £	2022 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	<u>17,338</u>	<u>9,503</u>
	17,338	9,502
<b>Investment income</b>		
Deposit account interest	1,347	36
<b>Charitable activities</b>		
Government & public authority grants	409,193	327,930
Charitable Trusts	-	10,000
Other grants	<u>66,754</u>	<u>233,293</u>
	<u>475,947</u>	<u>571,223</u>
<b>Total incoming resources</b>	<b>494,632</b>	<b>580,762</b>
<b>EXPENDITURE</b>		
<b>Support costs</b>		
<b>Management</b>		
Wages	435,716	391,795
Social security	34,357	28,267
Pensions	11,633	7,454
Rent & rates	15,265	18,611
Insurance	2,362	2,334
Telephone	12,134	10,888
Postage and stationery	1,784	1,674
Subscriptions	7,761	9,002
Sundries	15,126	8,868
Computer and software	13,825	4,294
Repairs & renewals	1,473	602
Travel & staff training	2,582	4,020
Depreciation of tangible assets	<u>3,722</u>	<u>3,351</u>
	557,740	491,160
<b>Governance costs</b>		
Auditors' remuneration	3,480	3,150
Accountancy and legal fees	<u>15,474</u>	<u>13,657</u>
	<u>18,954</u>	<u>16,807</u>
<b>Total resources expended</b>	<b>576,694</b>	<b>507,967</b>
<b>Net (expenditure)/Income</b>	<b><u>(82,062)</u></b>	<b><u>72,795</u></b>