

HARROW ASSOCIATION OF DISABLED PEOPLE
(A company limited by guarantee)

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

Charity No. 1080505
Company No. 03946731

HARROW ASSOCIATION OF DISABLED PEOPLE

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HARROW ASSOCIATION OF DISABLED PEOPLE

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Harrow Association of Disabled People

Company Number 03946731

Charity Number 1080505

Management Committee

Julie Browne, Chair
Adam Gabsi, Vice Chair
Haresh Puvanagopan, Treasurer (Appointed 09/12/2021)
Elizabeth Hugo
Jean Lammiman
Krishna Suresh (Resigned 05/09/2022)
Marcia Anthony
Dr Jagdish Dave
Suzanne Dalfoss
Janet Bell (Appointed 09/12/2021)
Gladys Janes (Appointed 05/09/2022)
Stuart Dashwood (Appointed 05/09/2022)

Co-opted Trustees

Tom Somerville, Staff Representative

Secretary

Ushma Shah

Sub-committee

Key Finance and General Purpose Sub-committee

Adam Gabsi
Marcia Anthony
Elizabeth Hugo

Management team

Louise Weldon Chief Executive

Registered Office and operational address

The Wealdstone Centre, 38 - 40 High Street, Wealdstone, HA3 7AE

Independent Examiner

David Passey, Landau Morley LLP, 325 - 327 Oldfield Lane North, Greenford, Middlesex, UB6 0FX

Bankers

CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, West Mailing, Kent ME19 4JQ
Metro Bank, One Southampton Row, London WC1B 5HA

HARROW ASSOCIATION OF DISABLED PEOPLE

REPORT OF THE MANAGEMENT COMMITTEE FOR THE YEAR ENDED 31 MARCH 2022

The Management Committee who are directors of the company for Companies Act purposes and trustees for the charity for Charity Law purposes presents its report and the financial statements for the year ended 31 March 2022.

The annual financial statements have been prepared in accordance with the accounting policies set out in note 1 of the annual financial statements and comply with the charitable company's Memorandum and Articles of Association, the Companies Act 2006 and the Statement of Recommended Practice, 'Accounting and Reporting by Charities', applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (as amended for accounting periods commencing from 1 January 2016). This report has been prepared having taken advantage of the small companies' exemption.

OBJECTIVES AND ACTIVITIES

Objectives of the charity

The charitable company's objectives are to create a fully inclusive society where disabled people enjoy equality of opportunity as a right, not a privilege. To achieve this, the charitable company operates a number of projects to assist disabled people. There have been no changes in the charitable company's objects since the last management committee report.

The charity's mission statement is:

To promote and bring about inclusion and equality for all disabled people in all areas of life by:

- Ensuring that disabled people have access to relevant disability information, advice and support from a central contact point.
- Delivering high-quality services that empower and enable disabled people to access their rights, live independently and gain equality.
- Providing a channel and voice for disabled people to campaign on the issues they identified as important to them.
- Influencing and assisting wider society to remove all physical and attitudinal areas that cause exclusion and disadvantage to disabled people.
- Be proactive in bringing for consultation, to disabled people's attention, issues which may affect them in their future.
- The Mission Statement was reviewed in 2018 and will be reviewed as part of the Business planning process.

Strategies for achieving objectives

Strategies include a range of mechanisms: awareness raising, campaigning and service provision.

The charity operates a number of services for disabled people in Harrow, with some services being available to people outside of the borough.

Services are funded in four ways:

- Through the local Clinical Commissioning Group, NHS Harrow
- Through social enterprise activities
- Through fundraising and donations
- Through agreements with non local authority providers

Services funded by the Clinical Commissioning Group, NHS Harrow are:

- Hearing Aids maintenance
- Advocacy

Social enterprise activities include:

- British Sign Language and other communication services for Deaf and Hard of Hearing people
- Disability Equality training
- Deaf Awareness training
- DDA training
- Creative, social and learning groups for adults and children

HARROW ASSOCIATION OF DISABLED PEOPLE

REPORT OF THE MANAGEMENT COMMITTEE (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Social enterprise activities include (continued):

- Payroll service for Direct Payment clients
- Training in basic British Sign Language
- Support Brokerage for people who hold Direct Payments or Personal Budgets
- Support Brokerage & Appointeeships for individuals to manage their personal finances
- Disability Consultancy
- Sale of meals at the Red Brick Cafe
- Independent Living placements
- Changes Nightclub, and other social events

Services funded by grant funders:

- Clubs for young people with learning difficulties funded by BBC Children In Need
- Autism and Mentoring Outreach Service funded by City Bridge Trust

Other work includes:

- Advice into training and employment
- Awareness raising and campaigning
- Deaf services which include:
 - Drop in service
 - Information and support

HAD also takes a role in consultation and representation in local issues affecting disabled people in Harrow.

When deciding on activities and events, HAD's Trustees pay due regard to the Charity Commission's guidance on public benefit.

ACHIEVEMENTS AND PERFORMANCE

Review of performance against objectives:

Objectives for 2021/ 2022 were:

1. To continuing to work with children, young people and local community members, to engender good attitudes regarding equality and disability in future generations.

We have continued and increased our childrens activities especially over the pandemic through provision of activities via Zoom. Activities provided were arts and craft packs, cooking classes and when permitted social events.

2. To continue to increase independent sources of funding.

New funding was acquired from Trust for London to support the Welfare Benefits service . Additional funding was acquired from Harrow Giving to start a new Chat and Reconnect service to enable people to become part of the community following the pandemic.

3. To continue providing high quality services to disabled people.

All services at HAD continued to be provided from staff working from home and back in the office. The Café re-opened as normal.

4. To ensure that representation and campaigning continues for disabled people in response to need.

This has continued

5. To continue to raise awareness of equality, particularly disability equality.

The board and its members continually raise issues with the local council and challenge them in their decision making.

HARROW ASSOCIATION OF DISABLED PEOPLE

REPORT OF THE MANAGEMENT COMMITTEE (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

To continue to achieve our aims, HAD's future strategy includes:

1. Continuing to work with children, young people and local community members, to engender good attitudes regarding equality and disability in future generations.
2. To continue to increase independent sources of funding.
3. To continue to provide high quality services to disabled people.
4. To ensure that representation and campaigning continues for disabled people in response to need.
5. To continue to raise awareness of equality, particularly disability equality.

Review of activities

The charitable company operates a number of projects to empower, and support equality and quality of life opportunities for all disabled people, and to provide services for those people within the local community.

The charity no longer receives any funding from the local authority. The charity received funding from other charitable organisations. The charity earned significant income from its independent trading activity.

The charity achieves its objectives, as defined above, through the provision of a number of services including:

Advocacy - support to enable disabled people to fight for their rights in many spheres of public and private life;

Information - a wide range of information on aspects of living with a disability, both in HAD's offices and externally;

Welfare Benefits - casework and support to complete applications for a wide range of benefits;

Direct Payment Support Services - for all who have been assessed by Harrow Council as needing care, this team offers support on how to recruit, manage and work with carers, and manage other aspects of receiving Direct Payments;

Red Brick Cafe, which provides work experience to people with learning or other disabilities, operates as a community cafe, and offers rooms which can be booked for community use. The intention is to develop the model towards providing a wider range of independent living functions, and some of this work has started, including safeguarding, and increasing customer services skills;

Hearing Aids maintenance - support to hearing aid users in maintaining and cleaning their aids;

Changes Nightclub - as part of our Community Link Up project, an integrated nightclub for people with learning disabilities to bring their friends to;

Employment Advice and Guidance - for disabled people who are seeking work and work experience;

Deaf Services - a range of services, including: general information support; Equipment resource room, Drop in for BSL users, signed coffee morning, Basic BSL classes, Communication agency for people needed support with BSL communication, lip reading, etc;

Basic BSL training - training in BSL communication for groups of adults and children;

Disability Adviser - support to disabled people employed by Harrow Council;

Campaigning - support for mediation and campaigning activities which promote the rights and equality available to disabled people;

HARROW ASSOCIATION OF DISABLED PEOPLE

REPORT OF THE MANAGEMENT COMMITTEE (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Equality Training - training in Disability Equality, Deaf Awareness and Living and Working with PA's;

Provision of useful products and information - e.g. sessions on using the DDA, sales of RADAR keys, distribution of light bulbs, etc;

Payroll service - a service for people who have employed personal assistants through their Direct Payment and need support to run the payroll for them;

Support Brokerage - a service for people who need additional support in order to safely manage their Direct Payments;

Managing money - as well as helping individuals learn to manage money, we now run a service which holds appointeeship, and manages day to day expenditure for people who do not have capacity to manage on their own;

Children's learning groups - as part of our community Link Up work we run classes for children to learn IT, numeracy and literature on a Saturday morning;

Adult learning groups - as part of our community Link Up work we run groups for adults to learn IT, numeracy and literature on a Saturday morning;

One off / short sessions groups - we have run a number of short session groups helping people to learn independence skills such as healthy cooking;

Creative sessions - we have run a number of arts based sessions for adults and children;

Children's' activities - including dance classes, 1:1 junior club, and social outings and activities;

ASAP groups - we have meetings and outings specifically for people on the Autism and Asperger's spectrum; and

AMOS - A new service that started at the end of 2019 but being more vital over the pandemic. The services mentor adults on the autism spectrum to live independently.

FUTURE STRATEGY

In order to support HAD's main aim of equality for all disabled people, much of future focus is on attitude changing and improvement of accessibility for disabled people. In addition, we aim to secure the financial future of the organisation for as long as it is needed. HAD has drawn up a 4 year business plan with a view to becoming less dependent on external funding. It has a medium term financial strategy and a vision strategy up to 2030.

To achieve these aims, our future strategy involves:

1. Continuing to increase work with children and young people to engender good attitudes regarding equality and disability in future generations;
2. Continue to develop and raise the profile and use of our Disability Equality services, such as our training, access auditing and British Sign Language support;
3. Increase peer support and evaluation work;
4. Increase services offered in line with the Self Directed Support agenda;
5. Secure additional funding to support key services such as Welfare Benefits and Advocacy.
6. Continue to access maximum staffing levels at minimal costs to HAD, by supporting projects which also help those who need the work;
7. Continue all current high standards of service provision;
8. Continue to raise awareness of, and commitment to, equality principles in Harrow;
9. Work on organisational format such as merger which will increase long term sustainability;
10. Develop services in NW London;
11. Consider merger, acquisition and collaborative activities which are in HAD's interests; and
12. Campaigning and awareness raising activities may need to increase as cuts increasingly affect disabled people.

FINANCIAL REVIEW

The net movement in funds amounted to a deficit of £118,171. This was split between unrestricted funds of £32,284 and restricted funds of £85,887. The accumulated funds at 31 March 2022 were £324,613 of which £48,030 will be utilised on restricted projects and £276,583 is attributable to unrestricted funds.

HARROW ASSOCIATION OF DISABLED PEOPLE

REPORT OF THE MANAGEMENT COMMITTEE (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Reserves Policy

The management committee has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets (the 'free reserves') held by the charity should be between 3 and 6 months of expenditure (approximately between £90,000 and £180,000). At this level the management committee feel that they would be able to continue the current activities of the charity. In the event of a significant drop in funding, it would be necessary to consider how the funding would be replaced or the activities changed.

Investment Policy

The Management Committee has the power to invest in such assets as they see fit. On a day to day basis, the charity invests the funds that are surplus to immediate requirement in a high interest bank account with a market competitive rate of return.

Risk Review

As the impact of Covid 19 became apparent, The Management Committee undertook risk assessments for the whole charity, both financial and non-financial. They implemented appropriate guidelines and systems to mitigate these risks. These procedures have been reviewed regularly to ensure that they meet the needs of the charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitutional and organisational structure

Harrow Association Of Disabled People ("HAD") is a charitable company, limited by guarantee, incorporated on 8 March 2000 and registered as a charity on 2 May 2000.

The charitable company was established in accordance with the Memorandum of Association which incorporates the objects and powers of the charitable company and is governed by its Articles of Association. Under those Articles, the Management Committee, being the Board of Directors, are elected to serve for a period of 1 year. The Management Committee board will have at least 80% individual disabled people.

The charity is governed by a management committee, with day to day operations being undertaken by the Chief Executive and the organisation's management.

The Management Committee meets six times a year to oversee the management of the charitable company. Operational decisions are delegated to the sub-committees, who have delegated responsibility. The Finance & General Purposes subcommittee meets bi-monthly.

The sub-committees are made up of Trustees and relevant staff members.

Recruitment and appointment of Trustees

Trustees are recruited from the charitable company's membership, and through organisations which share a common purpose. Only individual members can vote at the AGM, and at board meetings. Once potential Trustees are identified, they are invited to attend Management Committee meetings as observers.

Trustees are appointed at the AGM by a membership vote. The Trustees can co-opt members during the year, who are then ratified at the next AGM.

The Trustees invite London Borough of Harrow to appoint Council representatives to the board.

HARROW ASSOCIATION OF DISABLED PEOPLE

REPORT OF THE MANAGEMENT COMMITTEE (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Induction and training of Trustees

New Trustees are given an induction pack which details their responsibilities and opportunities as Trustees. They are also introduced to the staff team and familiarised with the operation of the charitable company. Trustees are offered opportunities to develop their skills by attending courses through the year as and when appropriate.

All trustees are required to complete safeguarding training and a DBS certificate.

Volunteers

The charity is grateful for the efforts of our volunteers who are involved in administration and service provision. In addition, the management committee all provide their time freely to the charity. We recognise that HAD could not exist without our Board members and operational volunteers.

Public benefit

The trustees confirm that they have complied with the duty in section 2 (1) (b) of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit'.

Responsibilities of the Management Committee

The Management Committee is responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the Management Committee to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Management Committee is required to;

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

So far as each of the Management Committee members is aware at the time the report is approved:

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

Members of the Management Committee

Members of the Management Committee, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year are set out in the Legal and Administrative Information page at the beginning of this report.

Members of the Management Committee guarantee to contribute an amount not exceeding £1 to the assets of the charitable company in the event of winding up. The total number of guarantees at 31 March 2020 was 11.

HARROW ASSOCIATION OF DISABLED PEOPLE

REPORT OF THE MANAGEMENT COMMITTEE (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Going Concern

At the time of approving the financial statements, the Trustees are confident that the charity has adequate resources to support the current level of expenditure and to continue in operational existence for the foreseeable future. The Trustees have, however recognised that Covid 19 has had a significant impact on the activities of the charity. The Red Brick cafe and offices are now back to normal, however some staff continue to work from home. The management committee has secured Government funding and other charitable trust funding to cover core and service costs. The Trustees will continue to evaluate the financial impact of the situation.

Independent Examiner

David Passey has been re-appointed as Independent Examiner.

Approved by the Management Committee on 27 January 2023 and signed on its behalf by:

Julie Browne
Chair

HARROW ASSOCIATION OF DISABLED PEOPLE

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF HARROW ASSOCIATION OF DISABLED PEOPLE

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Ireland (FRS 102)].

I have no concerns and have come across no matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Use of my report

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My independent examination work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees, as a body, for my independent examination work, for this report, or for the opinions I have formed.

David Passey, ACA

Landau Morley LLP
325 - 327 Oldfield Lane North
Greenford
Middlesex
UB6 0FX

DATE 27 January 2023

HARROW ASSOCIATION OF DISABLED PEOPLE

STATEMENT OF FINANCIAL ACTIVITIES (including Income and Expenditure Account) FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Income and endowments from:					
Donations and legacies	2	9,660	1,500	11,160	15,100
Income from investments		31	-	31	67
Charitable activities	3	222,180	124,277	346,457	445,690
Other Income	4	-	27,555	27,555	85,765
Total income and endowments		<u>231,871</u>	<u>153,332</u>	<u>385,203</u>	<u>546,622</u>
Expenditure on:					
Charitable activities					
Advocacy service		93	23,453	23,546	18,834
Welfare benefits advice service		69,793	3,146	72,939	64,545
Direct Payments Support Scheme		75,161		75,161	79,128
Empowering Lives of Disabled people		186	68,456	68,642	70,744
Independent Living Co-ordinator		2,845	60,304	63,149	58,060
Trading Services		169,680	30,257	199,937	186,445
	5	<u>317,758</u>	<u>185,616</u>	<u>503,374</u>	<u>477,756</u>
Total expenditure	5	<u>317,758</u>	<u>185,616</u>	<u>503,374</u>	<u>477,756</u>
Net income/(expenditure)		<u>(85,887)</u>	<u>(32,284)</u>	<u>(118,171)</u>	<u>68,866</u>
Net movement in funds		<u>(85,887)</u>	<u>(32,284)</u>	<u>(118,171)</u>	<u>68,866</u>
Fund balances as at 1 April 2021		<u>362,470</u>	<u>80,314</u>	<u>442,784</u>	<u>373,918</u>
Fund balances at 31 March 2022		<u><u>276,583</u></u>	<u><u>48,030</u></u>	<u><u>324,613</u></u>	<u><u>442,784</u></u>

All income and expenditure derive from continuing activities

The notes on pages 12 to 19 form part of these financial statements.

HARROW ASSOCIATION OF DISABLED PEOPLE

BALANCE SHEET AS AT 31 MARCH 2022

Company Reg No: 03946731

	Notes	2022 £	2021 £
Fixed assets			
Tangible fixed assets	9	29,722	32,424
Current assets			
Stock	10	2,500	2,500
Debtors	11	180,133	187,014
Cash at bank and in hand	12	195,190	257,961
		377,823	447,475
Creditors: amounts falling due within one year	13	(82,932)	(37,115)
Net current assets		294,891	410,360
Net assets		324,613	442,784
Unrestricted funds			
General funds	15	276,583	362,470
		276,583	362,470
Restricted funds	16	48,030	80,314
Total funds		324,613	442,784

For the financial year ended 31 March 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of financial statements.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the management committee and authorised for issue on 27 January 2023 and signed on its behalf by:

Julie Browne

Haresh Puvanagopan

The notes on pages 12 to 19 form part of these financial statements.

HARROW ASSOCIATION OF DISABLED PEOPLE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting Policies

1.1 Basis of preparation

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) (as amended for accounting periods commencing from 1 January 2019)', the Charities Act 2011 and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

1.2 Income

Donations, grants and other forms of voluntary income are recognised as income when receivable, except insofar as they are incapable of financial measurement. Income is shown net of VAT where applicable.

1.3 Tangible fixed assets and depreciation

Tangible fixed assets are depreciated in accordance with the charity's accounting policy. Depreciation is provided at rates calculated to write off the cost of the asset less any estimated residual value over its expected useful life, as follows:

Leasehold Building	Over the term of the lease
Computer Equipment	Straight Line over 3 years
Office Equipment	Straight Line over 5 years

Items of equipment are capitalised where the purchase price exceeds £1,000.

1.4 Fundraising costs

Fundraising expenses relate to costs incurred in inducing people and organisations to contribute towards the Charity's work.

1.5 Expenditure

Expenditure is included in the Statement of Financial Activities of an accruals basis, inclusive of any VAT which cannot be recovered.

Certain expenditure is directly attributable to specific activities and has been included in those cost categories.

Certain other costs, which are attributable to more than one activity, are apportioned across categories on the basis of staffing on each project.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities.

Support costs include back office costs, finance, personnel, payroll and governance costs which support the our activities.

1.6 Funds

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purposes and are available as general funds.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are wide and varied in pursuance of the charity's main objectives.

Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes.

1.7 Stock

Stock relates to the dry consumables at the Red Brick Cafe and have been valued at the lower of cost and estimated selling price less costs to sell.

1.8 Debtors and Creditors

Debtors and Creditors are measured at the transaction price. Any changes are recognised in the Statement of Financial Activities.

1.9 Cash at Bank and In Hand

Cash at Bank and In Hand are measured at the transaction price.

HARROW ASSOCIATION OF DISABLED PEOPLE

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting Policies (Continued)

1.10 Pension contributions

The charity pays contributions towards employee stakeholder pensions. The charity's contributions to the employee stakeholder pensions are equal to the contributions paid by the employees. The contributions can be up to a maximum level for each employee as calculated for the respective employee in accordance with the Charity's pensions policy. Pension contributions are not paid in respect of any members of the Management Committee.

1.11 Operating leases

Rentals paid under operating leases are charged to the Statement of Financial Activities as incurred.

1.12 Going Concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.13 Government grants

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.

2 Donations and Legacies

Unrestricted funds £	Restricted funds £	2022 £	2021 £
General donations	9,660	1,500	11,160
			15,100

3 Income from charitable activities

	Unrestricted funds £	Restricted funds £	2022 £	2021 £
Fees receivable - all services	216,634	-	216,634	221,711
Harrow Giving Grant	-	10,400	10,400	10,858
BBC Children In Need	-	9,638	9,638	19,276
City Bridge Trust Grant	-	38,900	38,900	48,500
CCG Grant	-	26,578	26,578	26,749
HCA Joint Funding Information & Advice	-	20,715	20,715	36,814
City of London	-	-	-	49,559
Awards For All	-	9,900	9,900	9,900
Power To Change Grant	-	-	-	15,000
Trust For London	-	3,146	3,146	-
John Lyon	-	5,000	5,000	-
Access to work	5,546	-	5,546	7,323
	222,180	124,277	346,457	445,690

4 Other Income

	Unrestricted £	Restricted £	2022 £	2021 £
Coronavirus Job Retention Scheme Government Grants Receivable and Released	-	6,283	6,283	62,593
Retail and Hospitality Grant	-	21,272	21,272	23,172
	-	27,555	27,555	85,765

HARROW ASSOCIATION OF DISABLED PEOPLE

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

5 Total expenditure	Advocacy Service £	Welfare Benefits Advice £	Direct Payments Support Scheme £	Empowering Lives of Disabled people £	Independent Living & Deaf Support Services £	Trading Activities £	Total 2022 £	Total 2021 £
Direct charitable expenditure								
Staff wages and salaries	11,346	46,978	50,762	43,510	28,403	129,813	310,812	297,518
Staff Recruitment, training, Dues & subscriptions		1,562		504	70	409	2,545	1,284
Travelling expenses					2,830		2,830	-
Cafe Expenses						20,917	20,917	12,098
Freelance Interpreters					783		783	3,684
Club expenses				229	2,086		2,315	1,975
Deaf Equipment					16,777		16,777	12,128
	11,346	48,540	50,762	44,243	50,949	151,139	356,979	328,687
Support costs								
Reallocation of support and governance costs to Activities	12,200	24,399	24,399	24,399	12,200	48,798	146,395	141,820
	23,546	72,939	75,161	68,642	63,149	199,937	503,374	470,507

HARROW ASSOCIATION OF DISABLED PEOPLE

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

6	Support and Governance Costs	2022 £	2022 £	2021 £	2021 £
	Support costs allocated to services				
	Salaries (incl. NIC & Pension)	35,786		50,032	
	Staff Recruitment & Training	1,000		-	
	Rent and rates	53,889		36,366	
	Insurance	3,072		2,439	
	Repairs & Renewals	9,881		12,218	
	Printing, postage & stationery	5,783		4,214	
	Marketing & Publicity & Website	3,335		1,740	
	Telephone	4,135		3,371	
	Staff expenses	492		73	
	Finance Consultant	17,248		18,410	
	VAT Partial exemption	567		2,112	
	Equipment rentals	3,267		4,387	
	Sundry expenses	138		2,683	
	Bank charges	421		212	
	Subscriptions	1,346		861	
	Depreciation	2,702		2,702	
			143,062		141,820
	Governance Costs				
	Trustee Indemnity Insurance	1,048		963	
	Independent Review	1,000		1,000	
	Consultancy, Legal & Professional	1,035		5,036	
	AGM & General Meeting Expenses	250		250	
			3,333		7,249
			<u>146,395</u>		<u>149,069</u>
7	Net income for the year		2022		2021
	This is stated after charging:		£		£
	Depreciation		2,702		2,702
	Independent Examiner remuneration		<u>1,000</u>		<u>1,000</u>

HARROW ASSOCIATION OF DISABLED PEOPLE

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

8	Staff costs and Trustees remuneration	2022	2021
		£	£
	Staff costs were as follows:		
	Wages and salaries	320,522	322,100
	Social security costs	14,204	14,402
	Pensions	11,872	11,048
		<u>346,598</u>	<u>347,550</u>

No employee received annual emoluments of more than £60,000.

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

	2022	2021
	Number	Number
Advocacy Service	1	1
Welfare Benefits Service	2	2
Direct Payments Support Services	2	2
Empowering Lives of Disabled people with Learning Difficulties	2	1
Independent Living Co-ordinator	1	1
Trading Services	4	4
Support	1	1
	<u>13</u>	<u>12</u>

No trustees received any remuneration or reimbursement of expenses for the year (2021 - nil).

The Charity has provided indemnity insurance on behalf of its trustees as part of its total charity insurance. This has been provided to protect both the trustees and the charity against losses arising from any neglect or default.

The total emoluments paid to the Senior Management team in the year was £10,952 (2021: £18,128)

HARROW ASSOCIATION OF DISABLED PEOPLE

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

9	Tangible fixed assets	Leasehold Building	Fixtures Fittings &	Total
		2022	2022	2022
		£	£	£
	Cost			
	At 1 April 2021	59,444	38,391	97,835
	Additions in year	-	-	-
	Disposals in year	-	-	-
	At 31 March 2022	59,444	38,391	97,835
	Depreciation			
	At 1 April 2021	27,020	38,391	65,411
	Charge for the year	2,702	-	2,702
	Disposals in year	-	-	-
	At 31 March 2022	29,722	38,391	68,113
	Net book value			
	At 31 March 2022	29,722	-	29,722
	At 31 March 2021	32,424	-	32,424
10	Stock		2022	2,021
			£	£
	Dry Consumables at Red Brick Cafe		2,500	2,500
11	Debtors		2022	2021
			£	£
	Trade debtors		166,653	150,120
	Other debtors		1,667	1,667
	Prepayments & Accrued Income		11,813	35,227
			180,133	187,014
12	Funds held on behalf of third parties			
	During the year HAD Charity maintained bank client accounts for its brokerage and appointee clients. The balances as at 31 March 2022 of £1,356,332 (2021: £1,159,188) held on behalf of third parties is excluded from the total cash and bank balance of £195,191.			
13	Creditors: amounts falling due within one year		2022	2021
			£	£
	Sundry creditors		71,584	21,539
	VAT creditor		3,346	3,222
	PAYE creditor		5,888	4,187
	Accruals and deferred income		2,114	8,167
			82,932	37,115
14	Towergate Insurance Claim			
	A personal injury claim was made against HAD in 2021 for which £14,100 was awarded. HAD made an insurance claim for this amount and was received during the year.			

HARROW ASSOCIATION OF DISABLED PEOPLE

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

15 Charity Unrestricted funds	Balance at	Movement in Funds			Balance at
	1 April 2021 £	Transfer £	Incoming £	Outgoing £	31 March 2022 £
Designated Funds: Legacy Money	105,696		-	(69,793)	35,903
General funds	256,774		231,871	(247,965)	240,680
	<u>362,470</u>	<u>-</u>	<u>231,871</u>	<u>(317,758)</u>	<u>276,583</u>

HAD received a legacy of £205,266 in 2018 which was shown as general funds until this year when the trustees decided to show this legacy as a designated fund. The fund will provide support to those core services that do not have any funding. For the year ended 2021, £37,920 was spent on the welfare benefits service.

16 Restricted funds

The income funds of the Charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes.

	Balance at	Movement in Funds			Balance at
	1 April 2021 £	Transfer £	Incoming £	Outgoing £	31 March 2022 £
Big Lottery Fund	32,249	-	-	(2,702)	29,547
Children's Advocacy	5,693	-	-	(5,693)	-
BBC Children In Need	-	-	9,638	(9,638)	-
CCG Advocacy & Hearing Aids	-	-	26,578	(26,578)	-
HCA Joint Advocacy & Information	-	-	20,715	(20,715)	-
Harrow Giving Grant	-	-	10,400	(10,400)	-
City Bridge Grant	-	-	38,900	(26,625)	12,275
Trust For London	-	-	3,146	(3,146)	-
Awards For All	4,941	-	9,900	(10,716)	4,125
City of London	37,431	-	-	(37,431)	-
John Lyon	-	-	5,000	(2,917)	2,083
Coronavirus Job Retention Scheme	-	-	6,283	(6,283)	-
Retail & Hospitality Grant	-	-	21,272	(21,272)	-
Donations	-	-	1,500	(1,500)	-
	<u>80,314</u>	<u>-</u>	<u>153,332</u>	<u>(185,616)</u>	<u>48,030</u>

The Harrow Healthy Living Centre, now Red Brick Café received a grant from the Big Lottery for setting up the cafe and centre.

The Red Brick Café focuses on providing advice on healthy living to people with learning difficulties.

The Children's Advocacy funding was received from London Borough of Harrow to provide advocacy services for children and young people.

BBC Children In Need provides a monthly social club for children with learning difficulties under the age of eighteen.

CCG Advocacy & Hearing Aids funding is to provide an advocacy service to people who have health and medical issues and to support people who are deaf or hard of hearing.

HCA Joint Advocacy & information Service (SWISH) provides information and sign posting to the local community

Harrow Giving Grant was received to provide information to Harrow residents during Covid-19

Grants to support the charity during Covid-19 were received from Awards For All and Power to Change specifically for the Red Brick Café

The City of London provided a grant to set up a deaf equipment bank for people with hearing difficulties.

The Grant from City Bridge Trust is for the new Autism and Mentoring Outreach Service (AMOS)

The grant from Trust for London is for the Welfare Benefits Manager.

The Coronavirus Job Retention Scheme, a Government Grant has provided 80% of staff costs to those employees that were furloughed during the year ended 31st March 2021 due to Covid-19.

The Retail and Hospitality Cash Grant was provided by the Government through the local council to support businesses during the Coronavirus Pandemic.

17 Analysis of net assets between funds	Unrestricted Funds		Restricted Funds	Total
	Designated £	Other £	£	£
Fund balances at 31 March 2022 are represented by:				
Fixed assets	-	175	29,547	29,722
Current assets	35,903	323,437	18,483	377,823
Creditors: amounts falling due within one year	-	(82,932)	-	(82,932)
	<u>35,903</u>	<u>240,680</u>	<u>48,030</u>	<u>324,613</u>

18 Share capital

Harrow Association of Disabled People is a company limited by guarantee. It does not have share capital. Members of the charitable company guarantee to contribute an amount not exceeding £1 to the assets of the charitable company in the event of winding up. The total number of such guarantees at 31 March 2022 was 9 (2021 - 11).

HARROW ASSOCIATION OF DISABLED PEOPLE

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

19 2020 Comparatives

	Unrestricted Funds £	Restricted Funds £	Total 2020 £
Income and endowments from:			
Donations and legacies	6,600	8,500	15,100
Income from investments	67	-	67
Charitable activities	202,409	243,281	445,690
Other Income		85,765	85,765
Total income and endowments	<u>209,076</u>	<u>337,546</u>	<u>546,622</u>
Expenditure on:			
Charitable activities			
Advocacy service	-	18,834	18,834
Welfare benefits advice service	37,920	26,625	64,545
Information Service	79,128		79,128
Direct Payments Support Scheme	3,837	66,907	70,744
Empowering Lives of Disabled people	6,347	51,713	58,060
Volunteer Coordinator & Transition Fund	42,897	143,548	186,445
	<u>170,129</u>	<u>307,627</u>	<u>477,756</u>
Total expenditure	<u>170,129</u>	<u>307,627</u>	<u>477,756</u>
Net income/(expenditure)	38,947	29,919	68,866
Net movement in funds	<u>38,947</u>	<u>29,919</u>	<u>68,866</u>
Fund balances as at 1 April 2020	323,523	50,395	373,918
Fund balances at 31 March 2021	<u><u>362,470</u></u>	<u><u>80,314</u></u>	<u><u>442,784</u></u>