

HARROW ASSOCIATION OF DISABLED PEOPLE
(A company limited by guarantee)
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

Charity No. 1080505
Company No. 03946731

HARROW ASSOCIATION OF DISABLED PEOPLE

CONTENTS

	Page
Reference and Administrative Information	1
Report of the Management Committee	2 - 8
Independent Examiner's Report	9
Statement of Financial Activities	10
Balance Sheet	11
Notes to the Accounts	12 - 19

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

Elizabeth Hugo

Jean Lammiman (Resigned 05/01/2023)

Marcia Anthony (Resigned 10/10/2023)

Louise Weldon (Appointed 05/01/2023)

Dr Jagdish Dave

Suzanne Dalfoss

Janet Bell

Gladys Janes

Stuart Dashwood

William Phillips (Appointed 05/01/2023)

Navin Shah (Appointed 05/01/2023)

Christine Kostis (Appointed 05/01/2023)

Brahma Mohanty (Appointed 05/01/2023) (Resigned 13/04/2023)

Co-opted Trustees

Umesh Raichada, Staff Representative

Secretary

Ushma Shah

Sub-committee

Key Finance and General Purpose Sub-committee

Haresh Puvanagopan

Adam Gabsi

Krishna Suresh

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 2023

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 2023.

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 2019). 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 2023

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 2022/ 2023 were:

1. Continuing to increase work with children and young people to engender good attitudes regarding equality and disability in future generations;
We have continued to work with children and young people through new groups, Buzz Base and Art Inspired. In addition the regular cooking class has continued.
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;
This work has continued and will be further developed in the future.
3. Increase peer support and evaluation work;
This has been done through the provision of the ASAP and AMOS services, together with the provision of the café as a Warm Hub. The charity now uses Charity Log to collect vital data for evaluation.
4. Increase services offered in line with the Self Directed Support agenda;
This has continued
5. Secure additional funding to support key services such as Welfare Benefits and Advocacy.
A new funding from the National Lottery has been secured for the next financial year to support the Welfare Benefits service.
Continue to access maximum staffing levels at minimal costs to HAD, by supporting projects which
6. also help those who need the work;

This has continued through all services.

7. Continue all current high standards of service provision;

This has continued through all services.

8. Continue to raise awareness of, and commitment to, equality principles in Harrow;

The board and its members actively participate in issues concerning Disabled people in Harrow. A new Campaigning group has been formed.

9. Work on organisational format such as merger which will increase long term sustainability;

The board has decided that this is not an option that can be considered at this time.

10. Develop services in NW London;

This remains outstanding and will be actioned next year through the changes in the constitution.

11. Consider merger, acquisition and collaborative activities which are in HAD's interests

This is ongoing

12. Campaigning and awareness raising activities may need to increase as cuts increasingly affect disabled people.

A new campaigning group has been formed and its main priority is the implementation of PEEPs for disabled people.

HARROW ASSOCIATION OF DISABLED PEOPLE

REPORT OF THE MANAGEMENT COMMITTEE (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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

1. To work in surrounding boroughs to provide services that will enable disabled people to have equality of rights.
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 2023

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 3 year strategic 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. Continue all current high standards of service provision;
2. Continue to develop and raise the profile and use of our Disability Equality services.
3. Increase services offered in line with the Self Directed Support agenda;
4. Secure additional funding to support key services such as Advocacy and Independent Living for Children and Young people.
5. Continue to access maximum staffing levels at minimal costs to HAD, by supporting projects which also help those who need the work;
6. Focus on campaigning and raising awareness of disability related issues.
7. To work with surrounding boroughs on providing services for disabled people.
8. To work on securing accessible premises for the charity.

FINANCIAL REVIEW

The net movement in funds amounted to a deficit of £34,498. This was split between unrestricted funds deficit of £71,087 and restricted funds surplus of £36,589. The accumulated funds at 31 March 2023 were £290,115 of which £84,619 will be utilised on restricted projects and £205,496 is attributable to unrestricted funds.

HARROW ASSOCIATION OF DISABLED PEOPLE

REPORT OF THE MANAGEMENT COMMITTEE (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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

The Management Committee undertakes regular 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 2023

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 2023 was 13.

HARROW ASSOCIATION OF DISABLED PEOPLE

REPORT OF THE MANAGEMENT COMMITTEE (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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 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 14 DEC 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 2023.

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

HARROW ASSOCIATION OF DISABLED PEOPLE

STATEMENT OF FINANCIAL ACTIVITIES (including Income and Expenditure Account) FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Income and endowments from:					
Donations and legacies	2	12,026	2,170	14,196	11,160
Income from investments		856	-	856	31
Charitable activities	3	212,072	212,684	424,756	346,457
Other Income	4	-	-	-	27,555
Total income and endowments		<u>224,954</u>	<u>214,854</u>	<u>439,808</u>	<u>385,203</u>
Expenditure on:					
Charitable activities		86	20,504	20,590	23,546
Advocacy service		35,599	18,850	54,449	72,939
Welfare benefits advice service		78,268	-	78,268	75,161
Direct Payments Support Scheme		172	79,333	79,505	68,642
Empowering Lives of Disabled people		29,376	19,649	49,025	63,149
Independent Living Co-ordinator		152,540	39,929	192,469	199,937
Trading Services					
Total expenditure	5	<u>296,041</u>	<u>178,265</u>	<u>474,306</u>	<u>503,374</u>
Net income/(expenditure) before transfers		(71,087)	36,589	(34,498)	(118,171)
Transfer between funds		-	-	-	-
Net movement in funds		(71,087)	36,589	(34,498)	(118,171)
Fund balances as at 1 April 2022		276,583	48,030	324,613	442,784
Fund balances at 31 March 2023		<u>205,496</u>	<u>84,619</u>	<u>290,115</u>	<u>324,613</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 2023

Company Reg No: 03946731

	Notes	2023 £	2022 £
Fixed assets			
Tangible fixed assets	9	27,020	29,722
Current assets			
Stock	10	2,500	2,500
Debtors	11	168,904	180,133
Cash at bank and in hand	12	218,887	195,190
		<u>390,291</u>	<u>377,823</u>
Creditors: amounts falling due within one year	13	(127,196)	(82,932)
Net current assets		<u>263,095</u>	<u>294,891</u>
Net assets		<u>290,115</u>	<u>324,613</u>
Unrestricted funds			
General funds	14	205,498	276,583
		<u>205,498</u>	<u>276,583</u>
Restricted funds	15	84,619	48,030
Total funds		<u>290,115</u>	<u>324,613</u>


For the financial year ended 31 March 2023 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 14 Dec 2023 and signed on its behalf by:



Julie Browne



Adam Gabai

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 2023

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 2023

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 £	2023 £	2022 £
General donations	12,026	2,170	14,196	11,160

3 Income from charitable activities

	Unrestricted funds £	Restricted funds £	2023 £	2022 £
Fees receivable - all services	207,349	-	207,349	216,634
Harrow Giving Grant	-	7,000	7,000	10,400
BBC Children In Need	-	-	-	9,638
City Bridge Trust Grant	-	39,600	39,600	38,900
CCG Grant	-	26,820	26,820	26,578
HCA Joint Funding Information & Advice	-	35,915	35,915	20,715
Awards For All	-	-	-	9,900
Trust For London	-	53,179	53,179	3,146
John Lyon	-	-	-	5,000
Edward Gostling Foundation	-	10,000	10,000	-
Garfield Weston Foundation	-	15,000	15,000	-
Wates Family Enterprise	-	4,920	4,920	-
Inclusion London	-	10,000	10,000	-
Hestia/CNWL	-	10,250	10,250	-
Access to work	4,723	-	4,723	5,546
	212,072	212,684	424,756	346,457

4 Other Income

	Unrestricted £	Restricted £	2023 £	2022 £
Coronavirus Job Retention Scheme Government Grants Receivable and Released	-	-	-	6,283
Retail and Hospitality Grant	-	-	-	21,272
	-	-	-	27,555

HARROW ASSOCIATION OF DISABLED PEOPLE

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

5 Total expenditure	Advocacy Service £	Welfare Benefits Advice £	Direct Payments Support Scheme £	Empowering Lives of Disabled people £	Deaf Support Services £	Independent Living & Support Services £	Trading Activities £	Total 2023 £	Total 2022 £
Direct charitable expenditure									
Staff wages and salaries	7,302	26,864	51,692	50,520		22,896	108,897	268,171	310,812
Staff Recruitment, training, Dues & subscriptions	-	565	-	-	-	-	240	805	2,545
Travelling expenses	-	2	-	-	-	165	622	789	2,830
Cafe Expenses	-	-	-	-	-	-	29,556	29,556	20,917
Freelance Interpreters	-	-	-	-	-	2,326	-	2,326	783
Club expenses	-	-	-	2,409	-	10,271	-	12,680	2,315
Client expenses	-	442	-	-	-	-	-	442	-
Deaf Equipment	-	-	-	-	-	79	-	79	16,777
	7,302	27,873	51,692	52,929		35,737	139,315	314,848	356,979
Support costs									
Reallocation of support and governance costs to Activities	13,288	26,576	26,576	26,576		13,288	53,154	159,458	146,395
	20,590	54,449	78,268	79,505		49,025	192,469	474,306	503,374

HARROW ASSOCIATION OF DISABLED PEOPLE

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

6	Support and Governance Costs	2023 £	2023 £	2022 £	2022 £
	Support costs allocated to services				
	Salaries (incl. NIC & Pension)	56,380		35,786	
	Staff Recruitment & Training	1,374		1,000	
	Rent and rates	22,176		53,889	
	Insurance	3,782		3,072	
	Repairs & Renewals	10,542		9,881	
	Printing, postage & stationery	3,995		5,783	
	Marketing & Publicity & Website	975		3,335	
	Telephone	5,055		4,135	
	Staff expenses	278		492	
	Finance Consultant	16,000		17,248	
	Development Leader	18,270		-	
	VAT Partial exemption	2,552		567	
	Equipment rentals	5,226		3,267	
	Sundry expenses	531		138	
	Bank charges	972		421	
	Subscriptions	834		1,346	
	Depreciation	2,702		2,702	
			151,644		143,062
	Governance Costs				
	Trustee Indemnity Insurance	1,113		1,048	
	Independent Review	1,423		1,000	
	Consultancy, Legal & Professional	5,188		1,035	
	AGM & General Meeting Expenses	90		250	
			7,814		3,333
			<u>159,458</u>		<u>146,395</u>
7	Net income for the year		2023		2022
	This is stated after charging:		£		£
	Depreciation		2,702		2,702
	Independent Examiner remuneration		<u>1,423</u>		<u>1,000</u>

HARROW ASSOCIATION OF DISABLED PEOPLE

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

8	Staff costs and Trustees remuneration	2023 £	2022 £
	Staff costs were as follows:		
	Wages and salaries	298,302	320,522
	Social security costs	13,693	14,204
	Pensions	12,556	11,872
		<u>324,551</u>	<u>346,598</u>

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

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

	2023 Number	2022 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 (2022 - 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 £18,282 (2022: £10,952)

HARROW ASSOCIATION OF DISABLED PEOPLE

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

9	Tangible fixed assets	Leasehold Building 2023 £	Fixtures Fittings & 2023 £	Total 2023 £
	Cost			
	At 1 April 2022	59,444	38,391	97,835
	Additions in year	-	-	-
	Disposals in year	-	-	-
	At 31 March 2023	59,444	38,391	97,835
	Depreciation			
	At 1 April 2022	29,722	38,391	68,113
	Charge for the year	2,702	-	2,702
	Disposals in year	-	-	-
	At 31 March 2023	32,424	38,391	70,815
	Net book value			
	At 31 March 2023	27,020	-	27,020
	At 31 March 2022	29,722	-	29,722
10	Stock		2023 £	2,022 £
	Dry Consumables at Red Brick Cafe		<u>2,500</u>	<u>2,500</u>
11	Debtors		2023 £	2022 £
	Trade debtors		167,637	166,653
	Other debtors		1,267	1,667
	Prepayments & Accrued Income		-	11,813
			<u>168,904</u>	<u>180,133</u>
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 2023 of £1,490,194 (2022: £1,356,332) held on behalf of third parties is excluded from the total cash and bank balance of £218,887.			
13	Creditors: amounts falling due within one year		2023 £	2022 £
	Sundry creditors		115,923	71,584
	VAT creditor		5,936	3,346
	PAYE creditor		3,684	5,888
	Accruals and deferred income		<u>1,653</u>	<u>2,114</u>
			<u>127,196</u>	<u>82,932</u>

HARROW ASSOCIATION OF DISABLED PEOPLE

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

14 Charity Unrestricted funds	Balance at	Movement in Funds			Balance at
	1 April 2022 £	Transfer £	Incoming £	Outgoing £	31 March 2023 £
Designated Funds: Legacy Money	35,903	-	-	(35,599)	304
General funds	240,680	-	224,954	(260,442)	205,192
	<u>276,583</u>	<u>-</u>	<u>224,954</u>	<u>(296,041)</u>	<u>205,496</u>

HAD received a legacy of £205,266 in 2018 which was shown as general funds until 2021 when the Board of trustees decided to make this a designated fund for the Welfare Benefit Service. To date it has supported this service.

15 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 2022 £	Transfer £	Incoming £	Outgoing £	31 March 2023 £
Big Lottery Fund	29,547	-	-	(2,702)	26,845
City Bridge Grant	12,275	-	39,600	(39,600)	12,275
Trust For London	-	-	53,179	(18,850)	34,329
Awards For All	4,125	-	-	(4,125)	-
John Lyon	2,083	-	-	(2,083)	-
CCG Grant	-	-	26,820	(26,820)	-
Harrow Giving Grant	-	-	7,000	(7,000)	-
HCA Joint Funding	-	-	35,915	(35,915)	-
Edward Gostling Foundation	-	-	10,000	(10,000)	-
Garfield Weston Foundation	-	-	15,000	(15,000)	-
Wates Family Enterprise	-	-	4,920	(4,920)	-
Inclusion London	-	-	10,000	-	10,000
Hestia/CNWL	-	-	10,250	(10,250)	-
Hardship Fund	-	-	1,170	-	1,170
Donations	-	-	1,000	(1,000)	-
	<u>48,030</u>	<u>-</u>	<u>214,854</u>	<u>(178,265)</u>	<u>84,619</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.

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 the café as a Warm Hub.

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 Edward Gostling Foundation provided a grant to cover some of the core costs.

Garfield Weston Foundation has provided a grant over 3 years towards the charity's core costs.

Wates Family Foundation provided a grant towards the costs of the ASAP group.

Inclusion London grant is to enable HAD to carry out campaigning on issues affecting disabled people.

Hestia/CNWL provided a grant for the reenabling project.

16 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	26,845	27,020
Current assets	304	332,213	57,774	390,291
Creditors: amounts falling due within one year	-	(127,196)	-	(127,196)
	<u>304</u>	<u>205,192</u>	<u>84,619</u>	<u>290,115</u>

17 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 2023 was 13 (2022 - 9).

HARROW ASSOCIATION OF DISABLED PEOPLE

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

18 2022 Comparatives

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