

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

**ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

Charity No. 1080505  
Company No. 03946731

# **HARROW ASSOCIATION OF DISABLED PEOPLE**

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## **HARROW ASSOCIATION OF DISABLED PEOPLE**

### **REFERENCE AND ADMINISTRATIVE INFORMATION**

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**Charity** Harrow Association of Disabled People

**Company Number** 03946731

**Charity Number** 1080505

#### **Management Committee**

Adam Gabsi, Chair

Navin Shah, Vice Chair

Janet Bell, Vice Chair

Haresh Puvanagopan, Treasurer

Elizabeth Hugo

Suzanne Dalfoss

Gladys Janes

Stuart Dashwood

William Phillips

Louise Weldon

James Corbett (Appointed 14/12/2023)

Brahma Mohanty (Resigned 14/12/2023)

#### **Co-opted Trustees**

Krishna Suresh

Julie Browne

Koya Greenaway-Harvey

Srini Arumugam

#### **Company Secretary**

Ushma Shah

#### **Staff Representative**

Umesh Raichada

#### **Sub-committee**

##### **Key Finance and General Purpose Sub-committee**

Haresh Puvanagopan

Adam Gabsi

Krishna Suresh

James Corbett

#### **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 2024**

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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 2024.

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 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 2024

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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 2023/ 2024 were:

1. Continue 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.

*New funding from the National Lottery has been secured to support the Welfare Benefits service.*

- Continue to access maximum staffing levels at minimal costs to HAD, by supporting projects which also help those who need the work;
6. *This has continued through all services.*

## HARROW ASSOCIATION OF DISABLED PEOPLE

### REPORT OF THE MANAGEMENT COMMITTEE (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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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 formats 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 constitution was amended at the EGM to enable the charity to provide services outside of the local borough.*
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 Personal Emergency Evacuation Plans (PEEPs) for disabled people.*

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; during the year it has become a warm hub for many in the community;



## HARROW ASSOCIATION OF DISABLED PEOPLE

### REPORT OF THE MANAGEMENT COMMITTEE (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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**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;

**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 surplus of £46,632. This was split between an unrestricted funds deficit of £28,305 and a restricted funds surplus of £74,937. The accumulated funds at 31 March 2024 were £336,747 of which £159,556 will be utilised on restricted projects and £177,191 is attributable to unrestricted funds.

## **HARROW ASSOCIATION OF DISABLED PEOPLE**

### **REPORT OF THE MANAGEMENT COMMITTEE (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024**

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#### **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 2024**

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#### **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 2024 was 11.

## **HARROW ASSOCIATION OF DISABLED PEOPLE**

### **REPORT OF THE MANAGEMENT COMMITTEE (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024**

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#### **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 18 November 2024 and signed on its behalf by:

Adam Gabsi  
Chair

## **HARROW ASSOCIATION OF DISABLED PEOPLE**

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

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I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

#### **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

28th November 2024

# HARROW ASSOCIATION OF DISABLED PEOPLE

## STATEMENT OF FINANCIAL ACTIVITIES (including Income and Expenditure Account) FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2024 £
<b>Income and endowments from:</b>				
Donations and legacies	2	4,237	4,000	8,237
Income from investments		6,758	-	6,758
<b>Charitable activities</b>	3	274,744	312,797	587,541
<b>Total income and endowments</b>		<u>285,739</u>	<u>316,797</u>	<u>602,536</u>
<b>Expenditure on:</b>				
<b>Charitable activities</b>				
Advocacy service		-	23,238	23,238
Welfare benefits advice service		22,960	42,469	65,429
Direct Payments Support Scheme		88,190	-	88,190
Empowering Lives of Disabled people		-	89,705	89,705
Independent Living Services		2,833	37,868	40,701
Trading Services		200,061	48,580	248,641
	4	<u>314,044</u>	<u>241,860</u>	<u>555,904</u>
<b>Total expenditure</b>	4	<u>314,044</u>	<u>241,860</u>	<u>555,904</u>
<b>Net income/(expenditure)</b>		<u>(28,305)</u>	<u>74,937</u>	<u>46,632</u>
<b>Net movement in funds</b>		(28,305)	74,937	46,632
<b>Fund balances as at 1 April 2023</b>		205,496	84,619	290,115
<b>Fund balances at 31 March 2024</b>		<u><u>177,191</u></u>	<u><u>159,556</u></u>	<u><u>336,747</u></u>

All income and expenditure derive from continuing activities

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

	<b>Total</b>
	<b>2023</b>
	<b>£</b>
	14,195
	856
	424,756
	<u>439,807</u>
	20,590
	54,449
	78,268
	79,505
	49,025
	192,468
	<u>474,305</u>
	<u>474,305</u>
	<u>(34,498)</u>
	(34,498)
	324,613
	<u>290,115</u>
	<u><u>290,115</u></u>



## HARROW ASSOCIATION OF DISABLED PEOPLE

### BALANCE SHEET AS AT 31 MARCH 2024

Company Reg No: 03946731

	Notes	2024 £	2023 £
<b>Fixed assets</b>			
Tangible fixed assets	8	24,318	27,020
<b>Current assets</b>			
Stock	9	2,500	2,500
Debtors	10	289,625	168,904
Cash at bank and in hand	11	146,875	218,887
		439,000	390,291
<b>Creditors: amounts falling due within one year</b>	12	(126,571)	(127,196)
<b>Net current assets</b>		312,429	263,095
<b>Net assets</b>		336,747	290,115
<b>Unrestricted funds</b>			
General funds	13	177,191	205,496
		177,191	205,496
<b>Restricted funds</b>	14	159,556	84,619
<b>Total funds</b>		336,747	290,115

For the financial year ended 31 March 2024 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 18 November 2024 and signed on its behalf by:

Adam Gabsi

Haresh Puvanagopan

The notes on pages 13 to 21 form part of these financial statements.

## HARROW ASSOCIATION OF DISABLED PEOPLE

### CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2024

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	Notes	2024 £	2023 £
<b><u>Cash flow from operating activities</u></b>			
Cash absorbed by operations	18	(78,770)	22,841
<b>Investing activities</b>			
Investment income received		<u>6,758</u>	<u>856</u>
<b>Net cash generated from investing activities</b>		<u>6,758</u>	<u>856</u>
Net decrease in cash and cash equivalents		(72,012)	23,697
Cash and cash equivalents at beginning of year		218,887	195,190
<b>Cash and cash equivalents at end of year</b>		<u><u>146,875</u></u>	<u><u>218,887</u></u>

# HARROW ASSOCIATION OF DISABLED PEOPLE

## STATEMENT OF CASH FLOWS AS AT 31 MARCH 2019

	2019 £	2018 £
Net income/(expenditure) for the reporting period	(64,784)	199,326
<b>Adjustments for:</b>		
Depreciation	2,702	2,702
Decrease/ (increase) in stock	-	-
Decrease in debtors	(127,817)	71,656
Decrease in creditors	(20,285)	(17,241)
Dividends and interest from investments	(233)	(99)
<b>Net cash provided by/(used in) operating activities</b>	<b>(210,417)</b>	<b>256,344</b>
<b>Cash flow from investing activities:</b>		
Dividends and interest from investments	233	99
<b>Net cash provided by/(used in) investing activities</b>	<b>233</b>	<b>99</b>
<b>Change in cash and cash equivalents in the reporting period</b>	<b>45,450</b>	<b>147,612</b>
<b>Cash and cash equivalents at the beginning of the period</b>	<b>300,661</b>	<b>153,049</b>
<b>Cash and cash equivalents at the end of the period</b>	<b>346,111</b>	<b>300,661</b>
<b>Analysis of cash and cash equivalents</b>	<b>Balance at 2019 £</b>	<b>Balance at 2018 £</b>
Cash in hand	94,465	65,364
Notice deposits	251,646	235,297
	<b>346,111</b>	<b>300,661</b>

# HARROW ASSOCIATION OF DISABLED PEOPLE

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

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### **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 £	2024 £	2023 £
General donations	4,237	4,000	8,237	14,195

### 3 Income from charitable activities

	Unrestricted funds £	Restricted funds £	2024 £	2023 £
Fees receivable - all services	249,744	-	249,744	207,349
Harrow Giving Grant	-	16,080	16,080	7,000
Community Fund	-	108,265	108,265	-
City Bridge Trust Grant	-	40,400	40,400	39,600
CCG Grant	-	26,820	26,820	26,820
HCA Joint Funding Information & Advice	-	20,715	20,715	35,915
Trust For London	-	42,469	42,469	53,179
Lloyds Bank Foundation	25,000	-	25,000	-
Edward Gostling Foundation	-	-	-	10,000
Garfield Weston Foundation	-	15,000	15,000	15,000
London Catalyst Grrant	-	2,500	2,500	4,920
Inclusion London	-	9,798	9,798	10,000
Hestia/CNWL	-	30,750	30,750	10,250
Access to work	-	-	-	4,723
	274,744	312,797	587,541	424,756

Adam Gabsi, a trustee of Harrow Association of Disabled People, also acts as trustee for Inclusion London.

## HARROW ASSOCIATION OF DISABLED PEOPLE

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

4 Total expenditure	Advocacy Service £	Welfare Benefits Advice £	Direct Payments Support Scheme £	Empowering Lives of Disabled people £	Independent Living & Deaf Support Services £	Trading Activities £	Total 2024 £	Total 2023 £
<b>Direct charitable expenditure</b>								
Staff wages and salaries	5,831	29,671	53,375	54,492	18,430	120,551	282,350	268,171
Staff Recruitment, training, Dues & subscriptions		943					943	805
Travelling expenses						1,156	1,156	789
Cafe Expenses						39,287	39,287	29,556
Freelance Interpreters					2,504		2,504	2,326
Club expenses				398	2,360	24	2,782	12,680
Client expenses						586	586	442
Deaf Equipment							-	79
	5,831	30,614	53,375	54,890	23,294	161,604	329,608	314,848
<b>Support costs</b>								
Reallocation of support and governance costs to Activities	17,407	34,815	34,815	34,815	17,407	87,037	226,296	159,458
	23,238	65,429	88,190	89,705	40,701	248,641	555,904	474,306

# HARROW ASSOCIATION OF DISABLED PEOPLE

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

5	Support and Governance Costs	2024 £	2024 £	2023 £	2023 £
	<b>Support costs allocated to services</b>				
	Salaries (incl. NIC & Pension)	49,757		56,380	
	Staff Recruitment & Training	1,323		1,374	
	Rent and rates	84,156		22,176	
	Insurance	3,461		3,782	
	Repairs & Renewals	5,449		10,542	
	Printing, postage & stationery	4,291		3,995	
	Marketing & Publicity & Website	227		975	
	Telephone	4,892		5,055	
	Staff expenses	303		278	
	Finance Consultant	18,255		16,000	
	Development Leader	36,004		18,270	
	Charity Log Expenses	2,751		-	
	VAT Partial exemption	2,098		2,552	
	Equipment rentals	2,684		5,226	
	Sundry expenses	644		531	
	Bank charges	309		972	
	Subscriptions	49		834	
	Depreciation	2,702		2,702	
			219,355		151,644
	<b>Governance Costs</b>				
	Trustee Indemnity Insurance	1,009		1,113	
	Independent Review	1,255		2,225	
	Consultancy, Legal & Professional	4,576		4,386	
	AGM & General Meeting Expenses	100		90	
			6,940		7,814
			<u>226,295</u>		<u>159,458</u>
6	<b>Net income for the year</b>		<b>2024</b>		<b>2023</b>
	This is stated after charging:		£		£
	Depreciation		2,702		2,702
	Independent Examiner remuneration		<u>1,255</u>		<u>1,165</u>

## HARROW ASSOCIATION OF DISABLED PEOPLE

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

7	Staff costs and Trustees remuneration	2024 £	2023 £
	Staff costs were as follows:		
	Wages and salaries	305,064	298,302
	Social security costs	13,993	13,693
	Pensions	13,050	12,556
		<u>332,107</u>	<u>324,551</u>

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

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

	2024 Number	2023 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	2
Independent Living Co-ordinator	1	1
Trading Services	5	4
Support	1	1
	<u>14</u>	<u>13</u>

No trustees received any remuneration or reimbursement of expenses for the year (2023 - 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 £34,591 (2023: £18,282)



# HARROW ASSOCIATION OF DISABLED PEOPLE

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

<b>8</b>	<b>Tangible fixed assets</b>	<b>Leasehold Building 2024 £</b>	<b>Fittings &amp; Equipment 2024 £</b>	<b>Total 2024 £</b>
	<b>Cost</b>			
	At 1 April 2023	59,444	38,391	97,835
	Additions in year	-	-	-
	Disposals in year	-	-	-
	<b>At 31 March 2024</b>	<b>59,444</b>	<b>38,391</b>	<b>97,835</b>
	<b>Depreciation</b>			
	At 1 April 2023	32,424	38,391	70,815
	Charge for the year	2,702	-	2,702
	Disposals in year	-	-	-
	<b>At 31 March 2024</b>	<b>35,126</b>	<b>38,391</b>	<b>73,517</b>
	<b>Net book value</b>			
	<b>At 31 March 2024</b>	<b>24,318</b>	<b>-</b>	<b>24,318</b>
	At 31 March 2023	27,020	-	27,020
<b>9</b>	<b>Stock</b>		<b>2024 £</b>	<b>2,023 £</b>
	Dry Consumables at Red Brick Cafe		2,500	2,500
<b>10</b>	<b>Debtors</b>		<b>2024 £</b>	<b>2023 £</b>
	Trade debtors		252,882	167,637
	Other debtors		6,817	1,267
	Prepayments & Accrued Income		29,926	-
			<b>289,625</b>	<b>168,904</b>
<b>11</b>	<b>Funds held on behalf of third parties</b>			
	During the year HAD Charity maintained bank client accounts for its brokerage and appointee clients. The balances as at 31 March 2024 of £1,608,802 (2023: £1,490,194) held on behalf of third parties is excluded from the total cash and bank balance of £146,875.			
<b>12</b>	<b>Creditors: amounts falling due within one year</b>		<b>2024 £</b>	<b>2023 £</b>
	Sundry creditors		96,375	115,923
	VAT creditor		6,382	5,936
	PAYE creditor		5,141	3,684
	Accruals and deferred income		18,673	1,653
			<b>126,571</b>	<b>127,196</b>

# HARROW ASSOCIATION OF DISABLED PEOPLE

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

13 Charity Unrestricted funds	Balance at	Movement in Funds			Balance at
	1 April 2023 £	Transfer £	Incoming £	Outgoing £	31 March 2024 £
Designated Funds: Legacy Money	304		-	(22,960)	(22,656)
General funds	205,192		285,739	(291,084)	199,847
	<u>205,496</u>	<u>-</u>	<u>285,739</u>	<u>(314,044)</u>	<u>177,191</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.

### 14 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 2023 £	Transfer £	Incoming £	Outgoing £	31 March 2024 £
Big Lottery Fund	26,845	-	-	(2,702)	24,143
City Bridge Grant	12,275	-	40,400	(39,761)	12,914
Trust For London	34,329	-	42,469	(42,469)	34,329
Community Fund	-	-	108,265	(32,765)	75,500
CCG Grant	-	-	26,820	(26,820)	-
Harrow Giving Grant	-	-	16,080	(11,080)	5,000
HCA Joint Funding	-	-	20,715	(20,715)	-
Garfield Weston Foundation	-	-	15,000	(15,000)	-
London Catalyst Grant	-	-	2,500	-	2,500
Inclusion London	10,000	-	9,798	(19,798)	-
Hestia/CNWL	-	-	30,750	(30,750)	-
Hardship Fund	1,170	-	-	-	1,170
Donations	-	-	4,000	-	4,000
	<u>84,619</u>	<u>-</u>	<u>316,797</u>	<u>(241,860)</u>	<u>159,556</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.

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

The Inclusion London grant is to enable HAD to carry out campaigning on issues affecting disabled people. Adam Gabsi, a trustee of Harrow Association of Disabled People, also acts as trustee for Inclusion London.

Hestia/CNWL provided a grant for the reenambling project.

Community Fund provided grants for the Advocacy, Welfare Benefits and Information Service.

15 Analysis of net assets between funds	Unrestricted Funds		Restricted Funds	Total
	Designated £	Other £	£	£
<b>Fund balances at 31 March 2023 are represented by:</b>				
Fixed assets	-	175	24,143	24,318
Current assets	304	303,283	135,413	439,000
Creditors: amounts falling due within one year	-	(126,571)	-	(126,571)
	<u>304</u>	<u>176,887</u>	<u>159,556</u>	<u>336,747</u>

### 16 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 2024 was 11 (2023 - 13).

# HARROW ASSOCIATION OF DISABLED PEOPLE

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

### 17 2023 Comparatives

	Unrestricted Funds £	Restricted Funds £	Total 2023 £
<b>Income and endowments from:</b>			
Donations and legacies	12,025	2,170	14,195
Income from investments	856	-	856
<b>Charitable activities</b>	212,072	212,684	424,756
<b>Other Income</b>		-	-
<b>Total income and endowments</b>	<u>224,953</u>	<u>214,854</u>	<u>439,807</u>
<b>Expenditure on:</b>			
<b>Charitable activities</b>			
Advocacy service	86	20,504	20,590
Welfare benefits advice service	35,599	18,850	54,449
Direct Payments Support Scheme	78,268	-	78,268
Empowering Lives of Disabled people	172	79,333	79,505
Independent Living Co-ordinator	29,376	19,649	49,025
Trading Services	152,539	39,929	192,468
	<u>296,040</u>	<u>178,265</u>	<u>474,305</u>
<b>Total expenditure</b>	<u>296,040</u>	<u>178,265</u>	<u>474,305</u>
<b>Net income/(expenditure)</b>	(71,087)	36,589	(34,498)
<b>Net movement in funds</b>	<u>(71,087)</u>	<u>36,589</u>	<u>(34,498)</u>
Fund balances as at 1 April 2021	276,583	48,030	324,613
<b>Fund balances at 31 March 2022</b>	<u>205,496</u>	<u>84,619</u>	<u>290,115</u>

# HARROW ASSOCIATION OF DISABLED PEOPLE

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

18	<b><u>Cash generated from operations</u></b>	<b>2024</b>	<b>2023</b>
	Surplus/ (Deficit) for the year	46,632	(34,498)
	<b>Adjustments for :</b>		
	Investment income recognised in statement of financial activities	(6,758)	(856)
	Depreciation and impairment of Building & Fixtures and fittings	2,702	2,702
	<b>Movements in working capital:</b>		
	(Increase) / decrease in trade and other receivables	(120,721)	11,229
	(Decrease) / increase in trade and other payables	(625)	44,264
		<u>(78,770)</u>	<u>22,841</u>