

Bosnia & Herzegovina Community Advice Centre
Unaudited Financial Statements
31 March 2021

A I GROMAN FCA
Groman & Company
Chartered Accountants
5 Violet Hill
St. John's Wood
London
NW8 9EB

Bosnia & Herzegovina Community Advice Centre

Trustees' Annual Report

Year ended 31 March 2021

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

Reference and administrative details

Registered charity name	Bosnia & Herzegovina Community Advice Centre
Charity registration number	1085815
Principal office	Rear of 108 Rear of 108 High Road Willesden London NW10 2PP
The trustees	Mr Zaim Pasic (Chair) Ms Ismeta Velic (Vice chair) Mr Nedim Mujcinovic (Treasurer) Mr Fejzi Jahaj (Secretary) Mr Mesud Kahrmanovic Mrs Safeta Karabasic Mrs Envera Rusidovic (Appointed 16 January 2021)
Centre Manager	Miss Sadida Trozic
Company secretary	Mr Fejzi Jahaj
Independent examiner	Al Groman FCA Groman & Company, Chartered Accountants 5 Violet Hill St. John's Wood London NW8 9EB

Bosnia & Herzegovina Community Advice Centre

Trustees' Annual Report *(continued)*

Year ended 31 March 2021

Structure, governance and management

Governing Document

Bosnia and Herzegovina Community Advice Centre is constituted as a registered charity with the Charity Commission for England and Wales on 26 March 2001 under charity registration number: 1085815 (the "Charity") and is governed by the constitution, dated 7 February 2001 (the "Constitution").

Appointment, induction & training of Trustees

Members of the local community and users of the centre are invited to nominate trustees prior to the Annual General Meeting (AGM). They are advised of the retiring trustees and are asked for nominations for the AGM. When considering appointing trustees, the Board has regard to the requirement for any specialist skills needed. New trustees undergo an induction to brief them on their legal obligations under charity law, the content of the Constitution, the committee and decision-making processes, the business plan and recent financial performance of the Charity. During the induction day they meet key employees and other trustees. In-house trainings provided by AdviceUK on governance and trustees' responsibilities are delivered for all trustees to equip them with necessary skills. In addition, the trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Organisation

The Charity is organised so that the trustees meet four times a year to manage its affairs. There is one full time member of staff who both manages the day to day administration of the Charity and organises delivery of particular services, administration, staff supervision, fundraising and other responsibilities. There is also one part-time member of staff, one part-time equivalent member of external staff (as part of outsourced service from Outdoor Clerks), one sessional Welfare Benefits Advisor and freelance Therapist. One sessional tutor from Brent Start (Brent Council) is provided as in-house staff for floristry course. There is a team of 20 volunteers; 6 are regular volunteers who either run or support weekly activities, while 14 are engaged on an occasional basis to organise and run events. The Trustees are predominately older and/or disabled Londoners from West Balkan and users of the centre.

The Charity operates from easily accessible premises in Willesden and delivers some of its services at outreach locations in the London Borough of Brent. The organisation is the only charity in London providing bilingual, free, independent, confidential, impartial information, advice and advocacy to disadvantaged and marginalised Londoners from the six western Balkan countries (Bosnia and Herzegovina, Croatia, Kosovo, Macedonia, Montenegro and Serbia). Arriving in the United Kingdom (UK) as refugees in the 1990s following the breakup of former Yugoslavia, they are now British citizens continuing to be affected by past trauma and feeling excluded from society. Most of whom are victims of the brutal Yugoslav war (1991-2001) that targeted innocent civilians, and many were emergency medical evacuees to the UK.

The Charity also supports the wider Brent community through provision of Outreach Welfare Benefits Advice services at Harlesden library (Brent Hubs Harlesden) and acts as a local referral agency for Sufra NW London- Food Bank and Ealing Food Bank.

Risk management

The Charity has a risk management strategy which comprises: -an annual review of the risks the Charity may face; -the implementation of procedures designed to minimise any potential impact on the Charity should those risks materialise. The annual review of the Risk Assessment Policy was conducted, and the Risk Register is reviewed quarterly by Trustees. The Risk Register clearly sets out the management processes to be deployed in order to effectively manage these potential risks, these include;

- strategic direction and forward planning;
- budgetary control and financial planning;
- operations and service delivery;

Bosnia & Herzegovina Community Advice Centre

Trustees' Annual Report *(continued)*

Year ended 31 March 2021

Risk management *(continued)*

- information Management; and
- staff and volunteers.

All policies and procedures are reviewed and updated every year and are in compliance with requirements of the General Data Protection Regulation and Data Protection Act 2018.

Objectives and activities

Objectives

The objects for which the Charity, as defined by the Constitution, adopted 7 February 2001, are; the promotion of any charitable purposes for the public benefit by the relief of poverty, sickness and distress, the advancement of education, the protection and preservation of physical and mental health and providing facilities for recreation or leisure-time occupation with the object of improving the condition of life for its members in particular, but without limitation, for the benefit of the communities it serves. To achieve these objects the Charity has the following aims;

1. provide holistic and person- centred, advice and advocacy services to disadvantaged and marginalised Londoners from West Balkan to prevent individual crisis, build resilience, increase independence and improve the quality of life;
2. provide welfare benefits advice service and support to the wider Brent community experiencing economic and social disadvantage to reduce poverty and distress and improve the quality of life;
3. gather and disseminate information on issues affecting beneficiaries from West Balkan to improve communication and increase access to other services;
4. organise trainings and workshops to help beneficiaries navigate the system, address financial problems and develop life skills;
5. organise classes, activities and therapeutic sessions to increase physical activity and develop coping strategies to help beneficiaries improve physical and mental health;
6. organise social and cultural events that reduce isolation and social exclusion and promote culture and positive interaction with the wider community; and
7. provide opportunities and support for volunteering to equip beneficiaries with the skills in community work so they can play their part and fully contribute to society.

The Charity seeks to attain its objectives through the provision of a wide and varied range of services and activities which are described in this report. They are all designed to enable disadvantaged and marginalised individuals to be more resilient and lead; independent, better, active, positive and fulfilled lives. To overcome the cultural, social and financial barriers, communicate their expressed needs in order to shape the policies and services of local and regional agencies as well as to provide them with opportunities and support to contribute fully to society.

Bosnia & Herzegovina Community Advice Centre

Trustees' Annual Report *(continued)*

Year ended 31 March 2021

Public Benefit

The trustees refer to the Charity Commission's General Guidance on public benefit when reviewing the Charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities contributed to its aims. Trustees are committed to providing services of a high quality to all people accessing the Bosnia and Herzegovina Community Advice Centre's services. The Charity is an equal opportunity organisation and it is committed to providing services that are free from any form of discrimination under the protected characteristics. The Charity monitors uptake of services to assist in advancing this policy. By supporting disadvantaged and marginalised people, the Charity also indirectly supports their carers. The Charity is committed to safeguarding its beneficiaries who may be vulnerable adults. Trustees, staff and volunteers are DBS checked and trained on safeguarding adults. Majority of the services are free of charge. Where specialist services and activities, such as; contributions for meals at the social club, events and Christmas lunch, are not supported by funders the trustees endeavoured to keep the charges as low as possible to allow widest possible access.

Achievements and performance

ACTIVITIES

The Bosnia and Herzegovina Community Advice Centre's activities continue to be in line with its objectives.

Resilience Project Project funded by the National Lottery Community Fund, is a pan-London service which played a vital role in preventing future crisis and building beneficiaries' resilience to impacts of Covid-19. In particular, the project provided lifeline of support to Londoners from West Balkan communities, as the project is the only source of support for them in London and addresses critical local need for Welfare Rights Advice service in Brent. Throughout the last financial year, we supported 380 individuals from all community groups with: welfare benefits, housing, social and Covid-19 related issues. The project also supported beneficiaries with vouchers for emergency food parcels and provided regular up to date communication newsletter which focused on Covid-19 and details of available support. Online training was delivered for Project volunteers which enabled them to support vulnerable beneficiaries with befriending and regular welfare check-up calls.

Benefits Advice Projects (BAF 5) funded by Brent Advice Fund (Brent Council) until 30 June 2020 increased welfare benefits advice service provision in London Borough of Brent and helped local people experiencing socio-economic disadvantage secure their welfare benefit rights and entitlements. The project was successful as it exceeded its targets; number of sessions delivered by 3% and beneficiaries by 24 %. During the reporting period 67 Brent residents benefited from remote service delivered two days per week. Brent residents accessed project service through referrals from Brent Hubs and Housing Needs department (Brent Council). BAF 5 funding came to an end on 30 June 2020, despite the funding end for advice service, our commitment and support the wider Brent community remained. In its place, we have secured emergency short-term funding which enabled us to continue this service throughout the reporting year.

Bosnia & Herzegovina Community Advice Centre

Trustees' Annual Report *(continued)*

Year ended 31 March 2021

Achievements and performance *(continued)*

Project 75+ + funded by City Bridge Trust until 31 January 2021, pan-London service for older Londoners from West Balkans, aged 75 years and over. Despite the challenges of Covid-19 outbreak, the project has been successfully delivered and exceeded its overall target number of beneficiaries by 4 %. The project adopted quickly to remote delivery. It was a source of encouragement to service users and provided them with support on how to access the services, resulting in those who had a smart phone quickly learning how to send documents through mobile applications. Online training for volunteers helped them provide adequate support to vulnerable beneficiaries which ensured those who are disadvantaged receive regular emotional support. Furthermore, beneficiaries were supported and encouraged to access online platforms aimed to reducing isolation and increasing social interaction. During period of this report, 153 older Londoners 75+ were provided with much needed support on wide range of issues such as access to emergency food parcel home delivery, benefit entitlements, health, social care and person-centred support.

Covid-19 Response in London Borough of Brent funded by HM Government in partnership with the National Lottery Community Fund provided short-term emergency response in London Borough of Brent. As result 149 people from all community groups in Brent experienced reduced poverty and distress.

The London Community Response Wave 3 funded by City Bridge Trust provided continuous emergency response in London Borough of Brent and addressed increasing demands and challenges caused by Covid-19. The project provided relief of poverty and distress and improved financial situation of 309 individuals living in Brent.

Person-Centred Advocacy Project with Casework funding was secured from London Borough of Brent Neighbourhood Community Infrastructure Levy (NCIL) to address poverty issues for people living in Brent. Working in partnership with Brent Hubs (Brent Council), the project aims to prevent further crisis and help low-income families with cost of living. During the period of this report 146 people from all community groups in Brent benefited from this project.

Small capital Project funded by City Bridge Trust through London Community Response Wave 4 and Harvist Trust Fund administered by Brent Council was successfully completed during the period January -March 2021. The project made adaptations to BHCAC premises to ensure BHCAC met Government guidance of Covid-19 safe re-opening of the community centre for community use.

Bosnia & Herzegovina Community Advice Centre

Trustees' Annual Report *(continued)*

Year ended 31 March 2021

Achievements and performance *(continued)*

ACHIEVEMENTS AND PERFORMANCE

As a result of the Covid-19 pandemic, group activities and outreach service had to be suspended and organisational premises closed on 17 March 2020. Staff and volunteers switched to remote service delivery and working from home. Throughout the year, we have worked hard to refocus efforts to adapt and keep our vital services going; from adapting our technology for remote working to redesigning the premises to become Covid-19 secure. Additional activities have been undertaken during the year of this report, by way of progressing the strategic objectives, as defined in the reviewed Business and Development Plan 2020-23. We have continued to engage with the local community, maintained existing partnerships and forging strong relationships with new partners thereby expanding our reach within the community. Joining borough wide Covid-19 emergency response through Thematic Groups lead by Brent Council enabled us to support the local community better and achieve more together.

The Charity has been successful in obtaining much needed emergency funding from a variety of sources. We are very grateful to Ealing Council, the London Community Response Fund, City Bridge Trust, HM Government Grant and the National Lottery Community Fund, United in Hammersmith and Fulham, Edward Harvist Trust Fund (Brent Council) and the Leathersellers Company. This funding has enabled us to adopt quickly, increase staffing capacity and provide fast and effective emergency response. As result, our support has been crucial for the group of people we serve, in particular the wider Brent community during the lockdown as many have lost their jobs and had difficulties accessing support and securing their entitlements. Our benefits advice, and support with claims, during the difficult time significantly reduced distress and poverty, prevented crisis and improved financial situation for people who accessed this support. Our work during this crisis was not only appreciated by beneficiaries but also received external recognitions from officials of two London Boroughs, namely; Brent, and Hammersmith and Fulham.

Information, Advice and Advocacy This service remained a key activity for the organisation which supported 1,204 individual clients through 6 projects. Out of this number: 31 % were Londoners from West Balkan and 69 % were individuals from the wider Brent community. 68 % of all beneficiaries were Brent residents, majority of our beneficiaries were people of working age (64 %), while 19 % of beneficiaries were over the age of 75, 51 % disabled, 90% unemployed and 35 % non-English speakers. Areas of support provided consisted of: Welfare Benefit Rights (50%), Person-Centred (37 %), Housing (9%) and Health (4%). Our results of case completion rates for all issues; successful (82%), partially successful (7%) and not successful (11%). All the services were delivered remotely mainly through WhatsApp mobile application. Percentage of returning clients from the wider Brent community was at 88 %, which indicates that we have provided continuous support and are preferred local provider for the wider Brent community. Each project/service area is monitored against a plan, detailing key performance indicators (KPIs), milestones and resources required. Project Manager is required to provide monthly reports on activity, outputs, outcomes, and client satisfaction. Trustees receive quarterly finance and project reports detailing project activity and performance against KPIs.

The organisation is also subject to an independent audit by Recognising Excellence Ltd, against the requirements of the Advice Quality Standard, every two years with the next due in July 2021.

Annual General Meeting

The Annual General Meeting was held on 16 January 2021 remotely over Zoom. The meeting was attended by 10 members, who unanimously approved Charity's Annual Report for 2020. All member's approved Trustees proposal for Groman & Co independent financial examiners to be used in 2021.

Bosnia & Herzegovina Community Advice Centre

Trustees' Annual Report *(continued)*

Year ended 31 March 2021

Financial review

BHCAC had a surplus of £102,767 (2020: deficit £12,973) in the financial year, April 2020 to March 2021.

The charity's reserves consist of General/Unrestricted Funds of £26,875 (2020: £10,656) and Restricted Funds of £105,594 (2020: £19,046) at 31 March 2021.

Plans for future periods

Plans for future periods

The organisation will be working during 2021-22 to sustain its work programme and investigate potential new ways of meeting the needs of its beneficiaries and service users during and post Covid-19 pandemic. We will continue to develop and follow our strategic development plan. We will seek to obtain further funding for 2021-22 and beyond.

The trustees' annual report was approved on 21.01.2022 and signed on behalf of the board of trustees by:



Mr Zaim Pasic (Chair)
Trustee



Mr Fejzi Jahaj
Charity Secretary

Bosnia & Herzegovina Community Advice Centre

Independent Examiner's Report to the Trustees of Bosnia & Herzegovina Community Advice Centre

Year ended 31 March 2021

I report to the trustees on my examination of the financial statements of Bosnia & Herzegovina Community Advice Centre ('the charity') for the year ended 31 March 2021.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

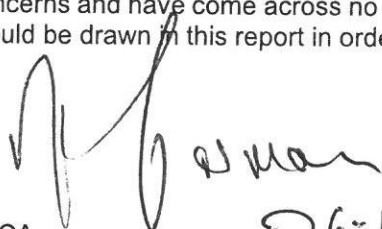
I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I have no concerns and have come across no other 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.



Al Groman FCA
Independent Examiner

26-1-2022

Groman & Company, Chartered Accountants
5 Violet Hill
St. John's Wood
London
NW8 9EB

Bosnia & Herzegovina Community Advice Centre

Statement of Financial Activities

Year ended 31 March 2021

		Unrestricted funds £	2021 Restricted funds £	Total funds £	2020 Total funds £
	Note				
Income and endowments					
Donations and legacies	4	21,154	224,316	245,470	126,155
Other income	5	481	–	481	1,749
Total income		<u>21,635</u>	<u>224,316</u>	<u>245,951</u>	<u>127,904</u>
Expenditure					
Expenditure on charitable activities	6,7	327	142,857	143,184	140,877
Total expenditure		<u>327</u>	<u>142,857</u>	<u>143,184</u>	<u>140,877</u>
Net income/(expenditure) and net movement in funds		<u>21,308</u>	<u>81,459</u>	<u>102,767</u>	<u>(12,973)</u>
Transfer funds		(5,089)	5,089	–	–
		<u>16,219</u>	<u>86,548</u>	<u>102,767</u>	<u>(12,973)</u>
Reconciliation of funds					
Total funds brought forward		10,656	19,046	29,702	42,675
Total funds carried forward		<u>26,875</u>	<u>105,594</u>	<u>132,469</u>	<u>29,702</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 11 to 18 form part of these financial statements.

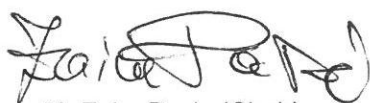
Bosnia & Herzegovina Community Advice Centre

Statement of Financial Position

31 March 2021

	Note	2021 £	£	2020 £
Fixed assets				
Tangible fixed assets	12		1,112	1,481
Current assets				
Debtors	13	2,204		12,383
Cash at bank and in hand		136,363		41,136
		<u>138,567</u>		<u>53,519</u>
Creditors: amounts falling due within one year	14	<u>(7,210)</u>		<u>(25,298)</u>
Net current assets			<u>131,357</u>	<u>28,221</u>
Total assets less current liabilities			<u><u>132,469</u></u>	<u><u>29,702</u></u>
Funds of the charity				
Restricted funds			105,594	19,046
Unrestricted funds			<u>26,875</u>	<u>10,656</u>
Total charity funds	17		<u><u>132,469</u></u>	<u><u>29,702</u></u>

These financial statements were approved by the board of trustees and authorised for issue on 21.01.2022, and are signed on behalf of the board by:



Mr Zaim Pasic (Chair)
Trustee

The notes on pages 11 to 18 form part of these financial statements.

Bosnia & Herzegovina Community Advice Centre

Notes to the Financial Statements

Year ended 31 March 2021

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Rear of 108 High Road, Willesden, London, NW10 2PP.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available in FRS 102: (a) No cash flow statement has been presented for the company. (b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Bosnia & Herzegovina Community Advice Centre

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Bosnia & Herzegovina Community Advice Centre

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Leasehold property	-	25% reducing balance
Fixtures and fittings	-	25% reducing balance
Equipment	-	25% reducing balance
Equipment	-	25% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Bosnia & Herzegovina Community Advice Centre

Notes to the Financial Statements (continued)

Year ended 31 March 2021

3. Accounting policies (continued)

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	4	—	4
Grants			
The National Lottery Community Fund	—	100,184	100,184
London Borough of Ealing	—	2,500	2,500
London Borough of Brent	—	36,539	36,539
City Bridge Trust	19,350	65,826	85,176
United in Hammersmith & Fulham	—	1,000	1,000
Leathersellers Company Charitable Fund	1,800	—	1,800
London Legal Support	—	2,000	2,000
Job Retention Scheme Grants	—	6,267	6,267
HM Government grant income	—	10,000	10,000
	<u>21,154</u>	<u>224,316</u>	<u>245,470</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Donations	1,327	—	1,327
Grants			
The National Lottery Community Fund	—	58,655	58,655
London Borough of Ealing	—	—	—
London Borough of Brent	—	19,898	19,898
City Bridge Trust	—	36,025	36,025
Edward Harvist Trust	—	10,000	10,000
United in Hammersmith & Fulham	—	250	250
Leathersellers Company Charitable Fund	—	—	—
London Legal Support	—	—	—
Job Retention Scheme Grants	—	—	—
HM Government grant income	—	—	—
	<u>1,327</u>	<u>124,828</u>	<u>126,155</u>

Bosnia & Herzegovina Community Advice Centre

Notes to the Financial Statements (continued)

Year ended 31 March 2021

5. Other income

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Membership	481	481	790	790
Other sundry income	—	—	959	959
	<u>481</u>	<u>481</u>	<u>1,749</u>	<u>1,749</u>

6. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Core charitable activities	(43)	116,603	116,560
Support costs	370	26,254	26,624
	<u>327</u>	<u>142,857</u>	<u>143,184</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
Core charitable activities	1,218	109,993	111,211
Support costs	849	28,817	29,666
	<u>2,067</u>	<u>138,810</u>	<u>140,877</u>

7. Expenditure on charitable activities by activity type

	Grant funding of activities	Support costs	Total funds 2021	Total fund 2020
	£	£	£	£
Core charitable activities	116,560	590	117,150	111,991
Governance costs	—	26,034	26,034	28,886
	<u>116,560</u>	<u>26,624</u>	<u>143,184</u>	<u>140,877</u>

8. Net income/(expenditure)

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

	2021	2020
	£	£
Depreciation of tangible fixed assets	<u>369</u>	<u>495</u>

9. Independent examination fees

	2021	2020
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>800</u>	<u>800</u>

Bosnia & Herzegovina Community Advice Centre

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

10. Staff costs

The average head count of employees during the year was 2 (2020: 2).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

11. Trustee remuneration and expenses

SORP 2015 requires the following statement to be made:

- no remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

12. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Equipment £	Kitchen equipment £	Total £
Cost					
At 1 April 2020 and 31 March 2021	<u>9,135</u>	<u>15,922</u>	<u>10,888</u>	<u>5,963</u>	<u>41,908</u>
Depreciation					
At 1 April 2020	8,915	15,719	10,272	5,521	40,427
Charge for the year	<u>55</u>	<u>50</u>	<u>154</u>	<u>110</u>	<u>369</u>
At 31 March 2021	<u>8,970</u>	<u>15,769</u>	<u>10,426</u>	<u>5,631</u>	<u>40,796</u>
Carrying amount					
At 31 March 2021	<u>165</u>	<u>153</u>	<u>462</u>	<u>332</u>	<u>1,112</u>
At 31 March 2020	<u>220</u>	<u>203</u>	<u>616</u>	<u>442</u>	<u>1,481</u>

13. Debtors

	2021 £	2020 £
Trade debtors	1,371	11,550
Prepayments and accrued income	<u>833</u>	<u>833</u>
	<u>2,204</u>	<u>12,383</u>

14. Creditors: amounts falling due within one year

	2021 £	2020 £
Payments received on account	—	22,047
Social security and other taxes	1,490	1,451
Other creditors	<u>5,720</u>	<u>1,800</u>
	<u>7,210</u>	<u>25,298</u>

Bosnia & Herzegovina Community Advice Centre

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

15. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £3,304 (2020: £3,647).

16. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2021 £	2020 £
Recognised in income from donations and legacies:		
Government grants income	<u>10,000</u>	<u>—</u>

17. Analysis of charitable funds

Unrestricted funds

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2021 £
General funds	<u>10,656</u>	<u>21,635</u>	<u>(327)</u>	<u>(5,089)</u>	<u>26,875</u>
	At 1 April 2019 £	Income £	Expenditure £	Transfers £	At 31 March 2020 £
General funds	<u>14,271</u>	<u>3,076</u>	<u>(2,067)</u>	<u>(4,624)</u>	<u>10,656</u>

Restricted funds

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2021 £
Advice fund	6,748	1,433	—	—	8,181
Resilience fund	12,298	100,184	(47,220)	—	65,262
75 Plus fund	—	22,625	(23,982)	1,357	—
London Community Response Fund	—	43,201	(43,201)	—	—
Person Centred Advice Project	—	35,106	(3,606)	(1,357)	30,143
HM Government Grant- Covid-19 Response in LB of Brent	—	10,000	(9,992)	—	8
LB of Ealing Grant	—	2,500	(2,500)	—	—
United in Hammersmith & Fulham	—	1,000	(1,035)	35	—
London Legal Support	—	2,000	—	—	2,000
Edward Harvist Fund	—	—	(5,054)	5,054	—
HMRC Job Retention Scheme	—	6,267	(6,267)	—	—
Restricted Funds	<u>19,046</u>	<u>224,316</u>	<u>(142,857)</u>	<u>5,089</u>	<u>105,594</u>

Bosnia & Herzegovina Community Advice Centre

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

17. Analysis of charitable funds *(Continued)*

Restricted funds *(Continued)*

	At 1 April 2019 £	Income £	Expenditure £	Transfers £	At 31 March 2020 £
Advice fund	10,542	19,898	(23,692)	-	6,748
Resilience fund	6,132	58,655	(52,489)	-	13,789
75 Plus fund	3,483	36,025	(40,096)	588	-
Premises improvements fund	8,247	-	(10,091)	1,844	-
Edward Harvist Fund	-	10,000	(12,192)	2,192	-
United in Hammersmith & Fulham	-	250	(250)	-	-
Restricted Funds	<u>28,404</u>	<u>124,828</u>	<u>(138,810)</u>	<u>4,624</u>	<u>19,046</u>

Bosnia & Herzegovina Community Advice Centre

Management Information

Year ended 31 March 2021

The following pages do not form part of the financial statements.