

REGISTERED COMPANY NUMBER: 04195084 (England and Wales)
REGISTERED CHARITY NUMBER: 1088534 (England and Wales)

CENTRE FOR ARMENIAN INFORMATION AND ADVICE
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES AND
ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2023

Cox Costello & Horne
Chartered Accountants and Statutory Auditors
Batchworth Lock House
99 Church Street, Rickmansworth
WD3 1JJ

CENTRE FOR ARMENIAN INFORMATION AND ADVICE

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FOR THE YEAR ENDED 31 MARCH 2023**

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CENTRE FOR ARMENIAN INFORMATION AND ADVICE

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2023**

TRUSTEES

V Keshishi - Chair
F Mansurian, Treasurer
V Nicholls
K Alexanian, Secretary
A Der Hacobian
A Sarkis

Trustees retiring by rotation

One third of the Directors shall retire from office, being those who have been longest in office as Directors. The retiring Directors shall be eligible for re-election.

COMPANY SECRETARY

K Alexanian

REGISTERED OFFICE

Hayashen
105a Mill Hill Road
Acton
London
W3 8JF

REGISTERED COMPANY NUMBER

04195084 (England and Wales)

REGISTERED CHARITY NUMBER

1088534 (England and Wales)

AUDITORS

Cox Costello & Horne
Chartered Accountants and Statutory Auditors
Batchworth Lock House
99 Church Street, Rickmansworth
WD3 1JJ

CHIEF EXECUTIVE OFFICER

M Ohanian

PRINCIPAL BANKERS

HSBC
281 Chiswick High Road
Chiswick
London
W4 4HJ

WEBSITE

www.caia.org.uk

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. Report of the Trustees also represents the Directors' report as required by Company Law. The financial statements have been prepared in accordance with the accounting policy set out in the note to the financial statements. The annual report complies with the charity's governing document, the requirements of the Companies Act 2006 and the trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statement in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 31 January 2022), the Charity SORP.

1) OBJECTIVES AND ACTIVITIES

1.1 Mission statement

The Centre for Armenian Information and Advice (CAIA) seeks to enhance the quality of life for disadvantaged members of the Armenian community in London, specifically those in poverty, isolation and distress. The charity supports their diverse needs through the provision of welfare, education and cultural services at a welcoming centre for all Armenians.

1.2 Aims

CAIA exists primarily to relieve poverty, sickness and distress amongst the 18,000-20,000 strong Armenian communities in the UK (https://en.wikipedia.org/wiki/Armenians_in_the_United_Kingdom) and those connected with Armenians. Another prime aim is to advance the education of Armenians in London.

These aims are pursued through the following strands of work:

- Information, advisory and advocacy services for refugees, senior citizens, carers, women, disadvantaged Armenians and those connected to them on issues such as immigration, housing, health and welfare rights
- Specific social, educational and supportive activities for adults, children and young people
- Cultural events, publications and resources

During 2022/2023, CAIA provided a wide range of relevant services to diverse age groups, and those in disadvantaged circumstances within the Armenian community in London. In particular, the organisation provided:

- Advice, information and integration support for refugees and migrants, senior citizens and unemployed people
- A befriending service
- Digital Inclusion Project
- Pre-school services for parents and Toddlers, and activities over School Holidays
- A weekly social club for older people and respite provision for Carers
- Mini-bus transportation enabling frail elderly people to access CAIA services
- After school Youth Club and outings for teenagers;
- Diverse inter-generational social, cultural and educational training events and lectures
- A library comprising Armenian community archives and multilingual literary resources
- Networking and co-operation with voluntary and statutory organisations on common areas of work in order to promote the needs of disadvantaged Armenians.

1.3 Statement of public benefit

The objectives and activities, and achievement and performance sections of this report set out the activities that CAIA undertakes for the public benefit.

The Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Charity Commission in determining the activities undertaken by the charity.

Many of CAIA's beneficiaries have very limited financial means. Access to activities or services are offered at highly discounted rates or free of charge in certain cases.

The Trustees make the following observations on two key principles of public benefit.

- 1: There must be an identifiable benefit or benefits and it must be clear what the benefits are; and the benefits must be related to the aims; and the benefits must be balanced against any detriment or harm
- 2: Benefit must be to the public or a section of the public; and the beneficiaries must be appropriate to the aims; and where the benefit is to a section of the public, the opportunity to benefit must not be unreasonably restricted by geographical or other restrictions; or by the ability to pay any fees charged; and people in poverty must not be excluded from the opportunity to benefit; and any private benefits must be incidental.

A number of private benefits do necessarily arise from the activities of the charity. In particular, the charity finds it essential to employ and remunerate staff. Individual members of the charity will benefit in the widest sense from the activities they undertake. Private benefits are purely incidental as they are a necessary by-product of carrying out the charity's aims.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

OBJECTIVES AND ACTIVITIES

1.4 Grant making

CAIA is not a grant making charity but may act as intermediary between grant making organisations such as the London Boroughs of Ealing and Hounslow and the individuals who benefit from the grants.

1.5 Volunteers

Volunteers help out at many of the charity's activities and represent the charity at various meetings in the borough. Many of the charity's participants have continued to become volunteers at sessions, which in turn give them valuable experience. CAIA's volunteers make a vital contribution to the charity, enabling the charity to provide many more activities than the charity could otherwise do. Examples follow of the important role played by volunteers who add value to the charity by

- Undertaking interpretation/translation for advice clients or accompanying newly arrived refugees to their accommodation.
- Helping out with administration and office management.
- Helping catalogue/maintain community library, archival and cultural resources.
- Volunteer musician and cooks enhance social cultural and fundraising events at the Centre or public festivals.
- Helping with the publications by writing/proofreading and distribution of CAIA's Newsletter.
- Academics/experts volunteer their time and knowledge by speaking at CAIA in a voluntary capacity or deliver various workshops on diverse topics such as career development, history, Art and Culture.
- Volunteers maintain courtyard garden.

2) ACHIEVEMENT AND PERFORMANCE

2.1 Charitable activities

Below is a summary of the charity's activities and services carried out in 2022/23 which reflect how we as a UK based charity have dealt with various local and international anxieties, digital exclusion financial hardship, food poverty and the cost-of-living crisis experienced by disadvantaged UK Armenians, and those connected to them. Also the multi-layered impact on UK Armenians in the aftermath of attacks against the sovereign territory of the Republic of Armenia in September 2022, the continued existential threat facing Armenians in Artsakh (Nagorno-Karabakh) by aggressive neighbouring states and Ukrainian Armenians seeking sanctuary in the UK, many of them refugees for a second time in their lifetimes. Post the accounting period, following Azerbaijan's military attack on Artsakh in September 2023, most of the 120,000 inhabitants of Artsakh have now abandoned their homes and become refugees in the Republic of Armenia.

3) WELFARE PROGRAMME

3.1 Advisory support service

CAIA continued to deliver vital advisory and integration services for marginalised Armenians and those connected to them, many of them refugees or newly arrived migrants and others subsisting on low incomes. As a result, culturally sensitive information and practical support was provided to more than 546 people who were born in 28 different countries such as Armenia, Russia, Iran, Lebanon, Bulgaria, Poland, Syria and Ukraine as well as other socially/politically unstable parts of the world. 25% were new clients, 75% were clients from previous years who returned with new and challenging issues.

This work led to reductions in poverty, improved housing, and economic circumstances and increased resilience among these beneficiaries. The majority of those supported were residents of the London Borough of Ealing (232), followed by Hounslow, Brent, Hammersmith & Fulham, Hillingdon, Harrow, Enfield, Havering as well as others further afield.

CAIA's Advisory Support service includes issues relating to Housing, Welfare Benefits and Immigration and Nationality. The latter is quality marked by OISC (Office of the Immigration Services Commissioner) at level 1. The Advisory service operated 240 days during the reporting year, providing face-to-face, online, phone and e-mail support to Armenians and those connected with them irrespective of background, gender, faith, age, sexual orientation, political views or disability in a safe, secure and welcoming environment in accordance with CAIA's Equality and Diversity Policy. The age range of the majority of beneficiaries was 25-64 years old (287 out of 546), while 20% struggled to speak/write or communicate in the English language effectively.

During the year, CAIA's Advice Officer Arthur Manouk Cahill progressed cases until resolved in accordance with the Advice Quality Standard (AQS) for Housing matters with Casework, Welfare Benefits with Casework, and Immigration and Nationality Casework.

CAIA's Advice Officer intervened, liaised and conducted regular dialogue with various statutory and non-statutory bodies to address diverse barriers clients experience in accessing services, improving communications and generally assisting clients to resolve their pressing problems. This involved completing forms, writing letters on behalf of clients, providing letters of support, making referrals, social housing applications online, telephone calls, sending e-mails, and interpreting and translating vital information for clients.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

3) WELFARE PROGRAMME

3.1 Advisory support service – continued

During the reporting period, a total of 4,800+ instances of bespoke advice and interventions were provided to clients, which resulted in improvements of living standards, increased awareness about rights and confidence to live and manage independently in UK. The charity received 100% positive feedback from 65 advice clients via formal questionnaire as well as several heart-warming letters of thanks from service users during the year.

In addition, CAIA has maintained excellent working relationships with various statutory agencies, organisations and decision makers including several West London local authorities, the Department for Work and Pensions (DWP), Job Centres, Housing Associations, West London MPs, councillors and local specialist law firms and solicitors.

- As a result of our intervention a total of £712,572 was raised in financial support and welfare benefits which otherwise would not have been claimed or received. (£317,735 in 2021/22).
- This included successful claims for Universal Credit, Council Tax, Housing Benefit and Discretionary Housing Payment, Local Welfare Assistance payment, Warm Home Discount, Pension Credit, State Pension, Personal Independence Payment (PIP), Attendance Allowance, Carers Allowance and funeral costs.

Non-financial Support

Immigration

- Supported 96 ethnic Armenians and family members with Ukrainian nationality with practical support to arrive in the UK and be accommodated via the Homes for Ukraine Scheme. This included meeting and greeting them when they first arrived, helping them to obtain NI Numbers, assisting them to enrol their children in school, providing small sums of financial support thanks to the London Churches Refugee (Hardship) Fund and much more.
- 34 people gained refugee status/indefinite leave to remain, visitor or visa extensions, settled /pre-settled status, British citizenship naturalisation/registration, renewal or first passport.

Housing

- 427 interventions were made resulting in 14 households securing permanent accommodation.
- 10 families were helped to gain temporary /private rented accommodation thus avoiding becoming homeless.
- 9 households improved their living conditions through repairs/lodging complaints to landlords.
- 6 households were helped to improve 'Locata' online housing registration to more favourable bands.

Equal Access

- 13 disabled /elderly people were successfully awarded a blue badge/Freedom pass/Over 60s Oyster subsidised travel though the Dial A Ride/London Taxi and Oyster Card Schemes.

Fuel Poverty

- 86 queries/ advice matters relating to consumer services related to fuel poverty. We helped with registering and navigating online accounts with various consumer service providers, gaining cheaper household utility costs/ water fees through the Watersure Discount Scheme /obtaining smart meters /pursuing compensation through the Ombudsman Complaints scheme.
- We generated awareness to a significant number of our clients about the government £650.00 Cost of Living Payments and £150.00 Disability Cost of Living Payment, helping them set up direct debits, or complete the online form with their local council.

Addressing Food Poverty

- 25+ households have continued to collect weekly food boxes from CAIA thanks to our agreement with London City Harvest and The Felix Project.
- Thanks to a successful grant application to Ealing Council Household Support Fund, CAIA provided 60 households struggling with food poverty, identified and supported by CAIA's Advice Worker, with £100 shopping vouchers. In addition, as part of the project budget, food worth £3000 was purchased and distributed.
- Three families were enabled to secure free school meals for their children /Healthy Start Vouchers/School Oyster Cards.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

ACHIEVEMENT AND PERFORMANCE

Charitable activities

3) WELFARE PROGRAMME

3.1 Advisory support service – continued

Improving, empowering and upskilling of clients

CAIA's advisory services are about much more than doing things for people to enable them to gain access to their statutory and legal rights in terms of immigration, entitlements, housing and employment or crisis resolutions. We also show them how to do things for themselves which takes time for our advice worker. We accompany the disadvantaged, voiceless and marginalised in their life journey to greater independence, empowerment and fulfilment, with a view to achieving improvements in the quality of their lives.

We also teach and upskill them via various workshops. For example:

- 10 advice clients increased their knowledge and confidence in claiming Universal Credit and managing this online benefit thanks to a workshop delivered by CAIA's Advice Worker in May 2022
- Thanks to funding from Ealing Adult Learning, CAIA's advice services collaborated with professional trainer and career coach Alison Shuttle during September-October 2022, to deliver two workshops to help people with job search skills and, the creation of CVs, and also to provide one-to-one career advice and employability support in seeking work. This benefited 30 people. CAIA also provided volunteering opportunities at CAIA to job seekers and references when they applied for jobs

Feedback from service users

100% of advisory service users based on 65 feedback questionnaires were satisfied with the professional knowledge and efficiency of the advisor and felt more knowledgeable, confident, less stressed and better able to cope with their problems.

These comments included:

- *I was in difficult position having to pick up the pieces following mum's death a few months ago. Finding CAIA was the best solution to go to and ask for help. It was the best I could do, and I am very satisfied with the help.*
- *I came with multiple issues. The Advice worker, whom I trust, helped me navigate through the problems with ease.*
- *We are in a desperate situation with our housing. We're at risk of losing the home and seeking advice and assistance from the CAIA. CAIA helped us a lot.*
- *I came to CAIA to receive help with completing an application for the Council Tax Rebate. They helped me to achieve this.*
- *I want to say my big gratitude towards the great work you did for my parents, helping them to get a Visa according to the Ukrainian Scheme.*
- *My health is not so good. I have been struggling financially, because I cannot work due to my health. The CAIA Advisory Service helped me apply for Personal Independence Payment. The application was successful - thank you*
- *My family and I have been without a home of our own for many years. After we were eligible and applied for housing, we were informed that something would be available, however nothing materialised. It was not until we contacted the CAIA Advisory service who wrote to the Council, then relatively soon afterwards, we were invited for a viewing. We liked the property and signed the tenancy. Me and my children are so pleased.*
- *I came to CAIA today for help with renewing my passport. The CAIA did this for me online as I cannot use computers. Also, I cannot manage utility bills, because they are all online*
- *Our income is low. The Advice Worker attended our home and helped us complete the necessary forms to receive more support.*
- *I needed help to apply for British Citizenship and a passport. The CAIA Advisor did this for me with great success.*
- *Without the CAIA I wouldn't be able to survive, or at least, it would be very difficult to do so.*
- *There is nowhere else for Armenians to turn to for this type of support*
- *I would like to say thank you for everything the CAIA has done to help us.*

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

Case studies

Housing

Miss A is partially blind and in her early 80s. She came to England with her parents and brother after escaping the troubles in Iran. The family lived in private rented accommodation in Ealing Borough for over 30 years. During this period, her parents had passed away. The property was in long term disrepair and neglected by their landlord, who commenced possession proceedings to take it back two years ago. Both Miss A and her brother were facing homelessness. The CAIA Advisory Service helped both brother and sister obtain a Legal Aid Solicitor and defend their possession proceedings. Unfortunately, during the process, Miss A suffered a mental breakdown and was hospitalised which led to her welfare benefits being cut off by the DWP. The CAIA Advisory Service continued to advocate with the London Borough of Ealing, DWP and their Solicitor. Through the perseverance of the CAIA Advice Worker, Miss A was repaid over £20k of benefit arrears by the DWP. In addition, both Miss A and her brother were provided with long term Sheltered Housing within Ealing thanks to the support of CAIA. While Miss A is still struggling with her mental health, her housing and financial situation has stabilised and greatly improved as a result of the CAIA interventions.

Welfare Benefits

Mr and Mrs T are elderly Armenians in their late 70s and early 80s. They have lived in London for a lengthy period of time and held EEA status as they are originally from Bulgaria. Mrs T suffers from a chronic heart condition and poor mobility. She has many other chronic ailments affecting her ability to carry out basic day to day tasks. As Mrs T's health deteriorated, she was assisted by the CAIA Advisory Service in registering Mr T as her sole carer and enabling him to successfully gain Carers Allowance. In addition, Mr T was assisted by the CAIA Advisory Service in applying for British Citizenship, and subsequently being successfully naturalised. In recent months however, Mr T has been diagnosed with terminal cancer. Adding to this, Mrs T suffered a fall which resulted in her breaking her arm, which rendered her even further immobile. A home visit was arranged whereby the CAIA Advisory Service advocated for a revised award of Carers Allowance. In addition, both Mr and Mrs T were assisted to receive Attendance Allowance. The CAIA Advisory Service has also advocated for both Mr and Mrs T to receive other forms of assistance from the London Borough of Ealing to help them function in day-to-day life following the deterioration of their health.

Immigration

Mr S is a 48-year-old Armenian man who grew up in Iraq until the first US led invasion, when he and his family fled to Sweden. He left that country and arrived in England in 2014 following increasing racial tensions in Sweden. The CAIA Advisory Service at that time advocated prior to Brexit to help him to legalise and integrate into the British system as an EEA job seeker and subsequently an EEA worker having access to welfare benefits. Mr S further approached the CAIA Advisory Service to gain job search skills and subsequently obtained permanent employment. When Mr S's permanent status came up for maturity following the expiry of over 5 year's residence, CAIA advised to pass his Life in the UK test and English Language examination, following which, CAIA's advisor assisted him in completing his application for naturalisation which he subsequently gained to become a British Citizen. Mr S demonstrated his gratitude to CAIA by subscribing as a member.

3.2 Health and Care Service

Supporting Carers & Cared-for

CAIA delivered 48 sessions of its Friday Elders club/Carers respite provision which is part of the Carers Pathways Consortium composed of several local charities led by Dementia Concern funded by Ealing Council. The activities provided respite and short breaks for Carers while the people they look after were provided with free door-to-door transport by CAIA's minibus so that they could enjoy a hot meal and stimulating social and cultural activities in a safe, secure, and trusted setting at CAIA. The break enables the Carers to have some time for themselves to do routine activities such as go shopping, see their GP's, go to the hairdresser or do something else they need or wish to do.

Befriending Project

CAIA's Befriending project continued to address the needs of Armenians who experience social and cultural isolation and loneliness. The project was launched during the Covid-19 pandemic but has continued because there are Armenians dispersed across London and beyond who are either housebound, live alone, cannot travel long distances or do not have close relatives or carers.

During the reporting period, Melanie, CAIA's Befriending worker, who is fluent in English, Armenian, Spanish and Portuguese, made and maintained contact with 52 people to offer personalised confidential one-to-one support. A sympathetic listening ear and support was provided via regular phone-calls or, digitally via WhatsApp and Google Meet video calls. 48 spoke Armenian while 4 preferred to communicate in English.

The majority of the project beneficiaries were women born in 14 different counties who were struggling to cope with anxiety, depression or dementia.

4) EDUCATION AND TRAINING

4.1 Digital Inclusion Project

After 2 successful years this last 3rd year of the project was even more successful than the first two. The reason was the normalisation of life post the Covid-19 pandemic, allowing us to engage more directly with people; this is reflected in the numbers, service delivery and reach of the project.

Zarine, CAIA's Digital Champion continued to support digitally excluded Armenians from all backgrounds and of all ages with multiple deprivations such as those:

- Coping on low incomes who cannot afford IT devices or the high costs of Wi-Fi subscription
- experiencing language barriers, lacking IT skills and/ or being unfamiliar with the digital world for day-to-day living
- struggling with navigating/accessing various on-line services/statutory provisions.

The key difference and activities the project delivered were:

- 76 people became more knowledgeable and skilled as a result of 130 one-to-one sessions and Group workshops.
- They learned how to use Google email/apps such as Calendar and, Google Meet, send attachments, etc.
- Some registered for further learning which led them to gain qualifications.

8 learners enrolled for *Learn My Way* where they successfully completed the following modules:

- Online Basics (introduction to basic IT skills, using the internet, using search engines for information).
- How to stay safe online.
- Office Programme (creating Word Documents, Excel sheets) on smart phones and tablets.
- Using a computer or a device (e.g. a mouse, a keyboard, a touchscreen).

One-to-One sessions with learners

15 clients received one-to-one lessons on how to use their IT/mobile devices.

As a result of one-to-one sessions learners were able to:

- Renew their insurances online,
- Extend or find more cost-effective broadband contracts,
- Apply for Armenian passports or travel visas,
- Create CVs and, open LinkedIn accounts,
- Renew their mobile contracts,
- Find the perfect course for their career development,
- Open online electricity/gas/water accounts,
- Start using the NHS app on their mobile phones,
- Register for council tax online,
- Use online bidding for council houses (Locata etc.),
- Manage Universal Credit online account,
- Apply for jobs and volunteer.

Devices & Connectivity

- Following an agreement with the Raspberry Pi Foundation, CAIA donated 36 Raspberry Pi Pc sets for school children aged 6-18 years from low-income families who are in full time education to assist them with their homework.
- 4 people on low-income/benefits received refurbished laptops as a result of our referral to the Re-Klaim IT Ealing Device & Distribution Project initiated by Ealing Council.
- Thanks to The Good Things foundation via The National Databank, we gave away 27 free preloaded SIM cards to qualifying people in need.

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Workshops & Digital Awareness

Three workshops were delivered during 2022/23 benefiting 50 participants in total.

- **13th September 2022** - 'CV writing and Job search'

Delivered jointly with a professional career advisor, the Digital Champion helped participants with their online CV writing and, opening LinkedIn profiles and taught them how to apply for jobs. As a result, 3 participants found jobs subsequently.

- **24th January 2023** – "LinkedIn: How to register and use LinkedIn" (24th January 2023)

A more detailed workshop about improving job prospects including maintaining LinkedIn profiles, learning how to apply for jobs online, using online career advice services, discovering different job finding platforms and much more.

- **7th February 2023** - 'TikTok and other social media applications'.

Social media skills, including, introduction to and using WhatsApp, Facebook, Instagram and, Twitter and, watching and listening online, for example learning how to use YouTube and, different platforms for listening to podcasts.

- **Online Lessons via regular weekly Digital Coffee Mornings**

Held 40 sessions with 10 participants during which time they were able to network about being online, technical problems, online safety etc. This was an enjoyable and inclusive way of connecting without the need for them to travel to the Centre. This led to more intensive one-two-one support via Google Meet/Zoom

Helping Clients Collaboratively

Our project also made a difference locally and regionally because we cooperated with others on common challenges facing our community and others regarding digital exclusion. For example:

- Contributed to the *Ealing Digital Task Force* in partnership with the *Ealing Community Network*.
- Collaborated with the *HEAR Equality and Human Rights Network* on various mini projects including the production of a short video outlining how we made a difference during Covid 19.

The Digital Champion continued to work closely with CAIA's Advice Worker to make mutual referrals to each other and support each other due to the multiple needs and demographics of CAIA's clients.

The overwhelming beneficiaries of the project were women. 100% of the 24 learners who gave feedback via a survey said they were much more confident in using digital communications and grateful for this project.

Sample comments from service users over the year included:

- Zarine goes out of her way to help which is extremely commendable
- Very well informed, kind, understanding and very helpful person at any time during learning.
- Zarine is an accomplished professional at every level. She tackles all answers and queries promptly and efficiently.
- Zarine introduced me to various useful apps, supported me specifically with my device security enabling me to make online purchases or manage my bank account etc.
- Learned how to share online documents and photos
- Started using LinkedIn
- I have learned how to do safe searching and recognise online scams
- I am able to recognise online risks and how to avoid them.
- I have expanded my social interaction with family and friends, reading news and learning about events and listening to music and watching movies.
- I can now use council services, how to make NHS appointments and some other services online thanks to Zarine.
- I am now more confident with filling online forms and do online shopping
- I have learnt to fill online job applications, write letters, register to online courses and make improvements to my CV.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

4.3 Pre-School Learning Provision and Summer Holiday Project

The Armenian Community Pre-School Group (ACPG) operates twice weekly in the mornings and also during school holidays when the older school children attend and benefit also from the diverse activities and outings. The ACPG helps to sustain the cultural heritage of children through multi-lingual learning, play and school preparation. The provision also enables opportunities for new parents to connect, reduce isolation and provide mutual support to each other.

In the reporting period:

- 76 children benefited from the activities.
- 36 Boys/40 Girls (44 lived in LB of Ealing, 6 in LB of Hounslow, 4 in LB of Hammersmith & Fulham, 3 in Royal Borough of Kensington and Chelsea, 2 in LB of Brent, 2 in Lambeth, 2 in Richmond and the rest in other parts of London).
- The ethnicity of the children was 62 Armenian and 14 from mixed heritage such as Greek, Albanian, English, Italian, Polish.

In addition to the regular sessions, special events such as Xmas and Easter celebrations took place. The 2023 Easter Egg Hunt was made into a short video and displayed on CAIA's YouTube Channel.

The Pre-School provision is voluntarily registered with OFSTED and offers various training to staff and volunteer parents such as safeguarding and first aid.

The CAIA charity wishes to acknowledge and thank *The Benlian Trust* and the *Barkev Kassardjian Sis Trust* and the *Young Ealing Foundation* for their support for this work.

We are grateful to our group leader Armine Sargsyan, who speaks English, Armenian and Russian, for her hard work throughout the year and to all the dedicated parents who brought their children regularly to the ACPG.

4.4 Hayashen Armenian Youth Club (HAYC)

Thanks to funding from *BBC Children in Need*, the *Young Ealing Foundation*, the *Jack Petchey Foundation* and a small grant from the *British Science Week*, CAIA's Youth Club delivered 15 after school sessions in a safe, secure environment at Hayashen and three stimulating outings.

These created opportunities for young people to engage and socialise with each other, share positive experiences and, learn from and engage with our youth worker Venetia Abrahamian as well as with invited guest speakers. See below for a full list of various interactive workshops, presentations and outings:

- Planning /consulting about HAYC forthcoming events
- End of Exams Celebration and Reflection
- Turning your Creative Passion into a Career
- Outing to Chessington World of Adventure
- Contemporary Dance Workshop
- Boxing Workshop
- Table tennis competition
- Halloween Party
- Go Karting Fun Day
- CV writing Workshop
- Books For Hope Presentation (Books for Armenian village children)
- Christmas Party
- Calligraphy Workshop
- Survival Workshop
- My Journey into Law/Workshop
- Outing to the Theatre – Wicked Musical
- Presentation by the local police on how to stay safe
- British Science Week Event

Free snacks and light refreshments are also provided to the youths to encourage them to sit and have supper together to connect in a spirit of sharing and cooperation. Throughout these youth club workshops, the young people played a dynamic role in their own learning, offering ideas, asking questions and generally engaging positively in the workshop discussions.

In addition, the youth club offered enjoyable recreational activities such as Armenian television, pool, table tennis, table football, board games and arts and crafts. Young people were also encouraged to organise their birthday parties at the Club, creating shared memories and enabling new friendships.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

HAYC annually recognises and nominates three young people for the prestigious *Jack Patchey Foundation* Young Achievement award. A major event was held in February 2023 at Greenford Hall to acknowledge and celebrate them along with over one hundred other local Young Achiever award winners.

During the reporting period over 100 young Armenians benefited from HAYC which:

- Enabled the youth to interact with their peers and, helped to build the confidence and self-esteem necessary to develop their abilities and broaden their horizons
- Provided guidance and mentoring support and, empowered young people via team building activities to develop their individual aspirations in order to reach their full potential
- Organised diverse and motivational activities in a Youth Club setting in order to avoid drifting into anti-social behaviour
- Increased volunteering and involvement of young people within the Armenian and wider community by providing creative and appropriate opportunities for engagement
- Helped to alleviate the social isolation and alienation experienced by first- and second-generation young Armenians living in London
- Supported them to make and share new memories and lasting friendships

HAYC also cooperated and interacted with various professionals to promote positive role models to the youth.

CAIA acknowledges the diverse support it received from the *Young Ealing Foundation*, *London Youth* and *NRCSE* (*National Resources Centre for Supplementary Education*). This support enabled CAIA to access new funds and training opportunities for its staff, volunteers and youth, for which we are grateful.

Below are the comments of the young people:

- *Amazing time, thank you. We forgot for a day our problems as refugees.*
- *Thank you. It was so nice to go out with my friends and challenges ourselves.*
- *The youth club is very important to me because it helps me maintain my identity.*

Below are the comments of some parents:

- *The club helps my child socialise and interact with other youth*
- *Help my child learn new things for her personal development*
- *Offers safe, secure & friendly environment for my child*
- *Everything is great, I agree with all organized events, because they are very educational and interesting.*

4.5 Hayashen Library and Intergenerational Cultural Activities

CAIA seeks to provide holistic services (from birth to old age) to vulnerable, isolated and disadvantaged members of the Armenian community, including those connected to them, with a view to strengthening community cohesion and identity. Below are some of the highlights of how this was implemented during 2022/2023.

- 18 volunteers contributed 1,300 hours to the work of CAIA via its various projects and services including the CAIA Library, Elders Club activities, production of digital media, interpretation, delivering food packs and much more.
- In the library volunteers focused on re-shelving, cataloguing and organising the over 5,000 books and other community cultural archives that are stored.
- Some of the main challenges facing the accessibility to the library remains the need to fund the binding periodicals and the need to recruit more skilled volunteers to manage the increasing number of donated books.

Thanks to funding from Ealing Adult Learning, the "Introduction to Armenian History, Culture and Heritage" course was delivered for the 14th successive year during February and March 2023 over 6 Sundays. For the first time ever, the course was delivered by one person. So, we were grateful to Alyson Wharton-Durgaryan who lectures in the School of History and Heritage at the University of Lincoln, UK. The focus of Alyson's six illustrative talks covered broadly Armenian architecture, art, history, culture, identity, the UK Armenian community, Armenians in the Ottoman Empire, Russian Empire, Soviet Union and the Diaspora.

All 6 sessions were digitally recorded and can be viewed via CAIA's YouTube Channel.

<https://www.youtube.com/user/CAIAHayashen>

Over 50 people from various backgrounds and ages benefited from the sessions and follow up Q&A's and discussions.

5) PUBLICATIONS, COMMUNICATIONS AND DIGITAL PLATFORMS

Armenian Voice is CAIA's most consistent publicity tool. First published in 1987, it is the longest continuous Armenian publication in the history of UK Armenians.

The publication reflects on its activities and promotes its services within the dispersed UK Armenian community. One issue (No 75) was published in 2022/23 due to the increasing high printing and postage costs as it is mailed free to 3,000 UK Armenian homes.

CAIA's monthly Hayashen News eBulletin was published regularly throughout the reporting period and reached over 3,000 UK Armenians to promote forthcoming activities, outings and news.

The CAIA website was also maintained throughout the year and proved itself to be an important channel for promoting and reporting CAIA's work.

CAIA also uses the following social media platforms to engage with Armenians in the UK and further afield:

- **Facebook** (<http://www.facebook.com/Hayashen>) has 2200 followers. (an increase of 100 from year before)
- **Instagram** (https://www.instagram.com/caia_hayashen/) reaches young Armenians, promoting the library and our events, and is popular among the community with 439 followers (an increase of 34)
- **Twitter** (https://twitter.com/caia_hayashen), with 276 followers is mainly used to interact with other organisations and update about events (an increase of 35)
- **YouTube** which is updated with promotional videos and short films about our activities has 146 subscribers (an increase of 39)
- **LinkedIn** with over 1638 professional and individual followers (an increase of 480) is located at <https://www.linkedin.com/company/centre-for-armenian-information-and-advice>

We continued to increase the use of social media to promote CAIA's services and profile and engagement with UK Armenians. This has resulted in an increasing number of people contacting CAIA from across the UK and abroad about our various services.

6) COOPERATION WITHIN THE VOLUNTARY AND COMMUNITY SECTOR

CAIA engaged, collaborated and worked responsibly with other local voluntary agencies and stakeholders in pursuing its objectives. Activities in 2022/23 included:

- Servicing, leading and administering bi-monthly meetings of the *Ealing Advice Forum (EAF)* attended by 100+ representatives of 30+ different organisations. The EAF is a network of all the non-profit advice providers in the London Borough of Ealing and acts as the main point of contact for information, consultation and communication on all advice and information issues that are relevant and important to the advice and information providers in the borough. The EAF is funded by Ealing Council via the Ealing Advice Service Consortium led by Ealing Mencap. CAIA also published EAF's e-Bulletin 8 times which was emailed to 420+ voluntary and statutory organisations. We also continued to maintain the EAF website at <https://ealingadviceforum.org.uk/>

Attended and contributed to various forums, focus groups, networks and events including:

- *Ealing Advice and Information oversight group*
- *Community Meeting on Ukraine organised by Ealing Council*
- *Ealing Digital Task Force*
- *The Ealing Cost of Living Partnership Group*
- *Contributed to the Black, Asian and Minority Ethnic Advice Providers Network (London) in partnership with several BMER advice organisations facilitated by the Advice Services Alliance (ASA) supported by the Trust for London.*

Contributed to various research projects and surveys to share its experience and learning with the wider voluntary sector. Some of these were published and disseminated widely. Specifically:

- Collaborated with *HEAR Equality & Human Rights Network*
- Ealing Climate Essentials Onboarding
- Hounslow Resident Engagement survey
- *Superhighways* Data Journeys research report

CAIA cooperated and maintained good relations with various Armenian organisations in UK.

- CAIA cooperated and maintained good relations with various Armenian organisations in UK, specifically on the ongoing existential threat being faced by the Armenians living in the Republic of Armenia and Artsakh (Nagorno-Karabakh) which continues to cause a great deal of trauma and distress to all Armenians irrespective of where they live.

7) FINANCIAL REVIEW

7.1 Investment policy and objectives

Under the Articles of Association, CAIA has the power to invest monies which are not immediately required for its purposes, in or upon such investments or property as may be thought fit. At the present time, the Trustees' policy is to maintain all such monies in liquid cash form, on deposits earning a market rate of interest. The Trustees consider that this is the most appropriate form of investment in the current climate.

7.2 Reserves policy

It is always difficult to plan or develop services within a voluntary organisation, with its constant need to find funding and in an atmosphere of insecurity of long-term funding agreements. Our reserves policy is set to ensure our work is protected from the risk of disruption at short notice due to a lack of funds, whilst at the same time ensuring we do not retain income for longer than required.

7.3 Purpose

The following reserves policy is in line with guidance issued by the Charity Commission, and enables CAIA's Board appropriately to designate funds from its unrestricted reserves in order to protect the CAIA against a drop in income or to allow it to take advantage of new opportunities:

- Fund specific projects at short notice, or for which no funding can be raised, which further CAIA's charitable aims as stated in its governing document
- Cover administration and support costs without which CAIA could not function
- Protect against risks and unforeseen expenditures which may arise that are beyond the CAIA's control, and cannot be met from existing income, and are in line with its stated objectives
- Ensure the viability of the CAIA beyond the immediate future, and enable it to provide reliable and ongoing services over the longer term
- Maintain the high-quality condition of CAIA's freehold property (Hayashen) at 105a Mill Hill Road, Acton, London W3 8JF
- Close-down the charity in an orderly and proper fashion in the event of it winding up

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

7.4 Procedures

The Board may designate unrestricted reserves money to cover CAIA's financial responsibility as follows:

- Unrestricted free reserves (i.e., not represented by fixed assets or having been designated), to enable CAIA to function by meeting contractual obligations in respect of staff salaries, running and legal costs, and client service provision, should represent at minimum three months and at maximum six months charitable operating costs (as calculated on the basis of its annual expenditure excluding depreciation). The trustees are currently reviewing the appropriateness of this policy and are considering increasing the minimum to 6 months and the maximum to 9 months.
- Should these reserves fall below the calculated minimum, the Board will take all reasonable steps to raise and designate additional unrestricted funds against the deficit.
- Should these reserves exceed the calculated maximum, the Board will arrange for expenditure of the surplus during the current or following financial year, in line with CAIA's charitable aims.
- No more than 20% of annual income shall normally be allocated to unrestricted reserves.
- No more than £20,000 from the unrestricted reserves shall be expended or accumulated in any one financial year except in a situation where such expenditure is essential to the continued operation of the CAIA during a financial crisis or until an alternative source of income can be resourced or come on stream. Any such exceedance to be specifically agreed by resolution of the Board.
- The level of reserves will be reviewed quarterly by the Board.
- The policy will be reviewed annually by the Board and specific minimum and maximum reserve levels set in the CAIA's current and following financial year projections.
- This policy will be included, whether in whole or abridged form, in CAIA's annual financial statements.

The Statement of Financial Activities shows a net surplus/(deficit) for the year of (£17,157) (2022: £48,795) and our total reserves as at 31 March 2023 amounted to £454,775 (2022: £471,932). Our free reserves amounted to £114,320 (2022: £138,295) which represent approximate 7 months expenditure. Due to the current level of inflation the trustees decided to increase the charity's contingency fund and building and equipment fund, see note 13.

8) FUTURE PLANS

Major challenges and tasks facing CAIA in the coming year include:

- Generate income to sustain services during a difficult economic and funding climate.
- Increase CAIA's capacity through diverse forms of fundraising to develop new services and projects.
- Deliver services in accordance with relevant quality standards, including Advice Quality Standard, OFSTED and exemption from OISC (Office of the Immigration Services Commissioner) to provide immigration advice.
- Continually review the needs of the most disadvantaged and vulnerable sections within the community as well as any new emerging needs and the aspirations of the wider community in order to address these as much as it is feasible within its available resources.
- Engage with and maintain good links with local and wider voluntary and statutory agencies and other stakeholders including other Armenian organisations in order to cooperate and collaborate on a mutually beneficial basis and to develop new partnerships.
- Encourage and enable volunteers and members to become more knowledgeable, skilled and involved in CAIA for the long-term sustainability of the organisation and as a means of succession planning.
- Maintain the physical premises of (Hayashen) it operates from to a high standard.
- Complete a review of CAIA's governing documents with the help of external expert advice to ensure that these comply with the latest changes in charity and company law and are also transparent to CAIA's members.
- Continue to periodically review and update internal policies and procedures.

8) FUTURE PLANS-continue

- Offer quality training, motivate, support and retain staff, volunteers and board members to continue their vital contribution to CAIA's services and governance.
- Undertake annual risk assessments.
- Continually review and develop the quality and scope of CAIA's digital profile and website to further develop external interest and support for CAIA services and projects.
- Maintain updated IT hardware, software and IT security within the organisation and comply with relevant data protection legislation.
- Seek to further implement back-office systems in order to maximise staff efficiency and provide CAIA with sustainable systems moving forward.

9) STRUCTURE, GOVERNANCE AND MANAGEMENT

9.1 Governing document

The Centre for Armenian Information and Advice (CAIA) was established on 5 April 2001 under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association.

9.2 Charity status

CAIA was registered as a charity on 21 September 2001. CAIA is a charitable company limited by guarantee, as defined by the Companies Act 2006, and is a registered charitable company with the Charity Commission.

9.3 Membership

Membership under the Articles of Association is open to all persons who satisfy the membership requirements. Individual voting members shall have limited liability and corporate members shall have no liability. Every individual voting member of the charitable company undertakes to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up.

9.4 Financial statements

The audited financial statements comply with the Charities Statement of Recommended Practice - Accounting and Reporting by Charities FRS 102 effective January 2019, the Companies Act (2006). The Report of the Trustees and financial statements are submitted to the Charity Commission and Companies House following approval by the membership at the AGM.

10) STRUCTURE, GOVERNANCE AND MANAGEMENT

10.1 Recruitment and appointment of new Trustees

Trustees are appointed under the terms of the Articles of Association. The Trustees consider that having skills and awareness appropriate to the nature of the work of CAIA is more important than having numerous Trustees. The Trustees actively seek to identify and address gaps in their knowledge and skills in order to ensure the good governance of the charity.

10.2 Induction and training of new Trustees

The Trustees offer a wide range of skills and experience essential to the good governance of the charity. New Trustees are invited to take part in an informal induction programme. On an informal basis, new Trustees undergo orientation to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association and decision-making process, meet key persons of the charity, and become familiar with the business plan and recent financial performance of the charity. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role and other aspects of CAIA's work. The Trustees review their written procedures in line with all other procedural documents on a regular basis.

10.3 Organisational structure

Governance and accountability of CAIA operates at three levels with clear reporting lines and links. The top level of governance is provided by the Board of Trustees. This is the senior decision-making body of CAIA. Staff and volunteers are led by the CEO, Misak Ohanian, who carries out the day-to-day management of the charity. In addition to the CEO being Line-managed by the Chair on behalf of the Board, his work is reviewed and monitored at Board meetings to ensure CAIA is meeting its aims and objectives efficiently and effectively in line with agreed budgets and work programme.

CENTRE FOR ARMENIAN INFORMATION AND ADVICE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

The following is a brief summary of the achievements of the Board of Trustees during 2022/2023:

- Held 9 Board Meetings face to face allowing some Board members to join online due to various personal circumstances. Additional meetings were held between the CEO and chair, Treasurer and Company Secretary in between meetings for the purposes of banking, meeting with funders, staff annual appraisals, accounting and general administration of the charity.
- Offered training opportunities to individual Board Members, staff and volunteers to enable them to become more knowledgeable, motivated and skilled in the operations and management of CAIA including *Induction training for newly appointed trustees, Safeguarding Children & Adults, Carer's Short Break Training, Creating a digital strategy, Creating infographics and Online reports, Digital Communications & Social Media Introduction, Project Management & Risks, Fire Marshall Training, and First Aid.*
- The Board worked diligently on reviewing and improving CAIA's policies and procedures in the Organisation Manual.
- Held a successful AGM in May 2022. Submitted CAIA's audited accounts to both the Charity Commission and Company House as required.
- Various external functions were attended by Board members to represent the CAIA.
- Continued to make improvements and maintain overall quality standard of the property (Hayashen) for the benefit of visitors, staff and service users.

10.4 Related parties

The Trustees are aware of the guidance given by the Charity Commission, including the risk posed by transactions with close family members, and are of the opinion that no transactions have arisen concerning related parties other than remuneration paid to Key Management Personnel.

11) STRUCTURE, GOVERNANCE AND MANAGEMENT

11.1 Risk management

The Trustees are aware of the major risks to which CAIA is exposed and systems have been established to manage and minimise those risks. Policies and procedures are reviewed annually or more often if there are changes in legislation, and Trustees are made aware of urgent matters between meetings. As part of those procedures, the Trustees established a risk register which is reviewed annually. The main risks are financial, as identified in the annual risk review. The Trustees look to manage financial risks by approving an annual budget and, regular consideration of the financial results, variance from budgets and non-financial performance indicators. A key element in the management of financial risk is the setting of a reserves policy.

The Trustees are aware of the short-term nature of the charity's income, which makes long-term planning more difficult. The Trustees are seeking more than ever to diversify the charity's income base including charging for activities and looking at innovative fundraising models.

The Trustees also have a duty to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The systems of internal controls for the charity are designed to provide reasonable, but not absolute, assurance against material misstatement or loss.

The Trustees remain confident that the high standard of service and professionalism of the charity's staff continue to place the charity in a good position for the future.

Trustees:

The following served as Trustees on the date that this report is signed or during the reporting period

TRUSTEES

V Keshishi - Chair	
F Mansurian - Treasurer	
V Nicholls - Vice Chair	
K Alexanian - Secretary	
A Der Hacopian - Vice Treasurer	Elected 14 May 2022
A Sarkis	Appointed 17 September 2022

Trustees retiring by rotation

One third of the Directors shall retire from office, being those who have been longest in office as Directors. The retiring Directors shall be eligible for re-election.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

12) TRUSTEES' RESPONSIBILITIES

The Trustees (who are also the Directors of the Centre for Armenian Information and Advice for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland."

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

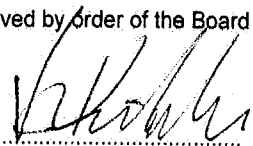
- There is no relevant audit information of which the charitable company's auditors are unaware; and
- The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Reappointment of Auditors

The auditors, Cox Costello and Horne, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by Order of the Board of Trustees on 18 November 2023 and signed on its behalf by:


V Keshishi
Chair, Board of Trustees


F Mansurian
Treasurer, Board of Trustees

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF CENTRE FOR ARMENIAN INFORMATION AND ADVICE

Opinion

We have audited the financial statements of Centre for Armenian Information and Advice (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statement, or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

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

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF CENTRE FOR ARMENIAN INFORMATION AND ADVICE

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

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We considered the nature of the charity's industry and its control environment and reviewed the charity's documentation of their policies and procedures relating to fraud and compliance with laws and regulations. We also enquired of management, and others within the entity about their own identification and assessment of the risks of irregularities.

We obtained an understanding of the legal and regulatory frameworks that the charity operates in, and identified the key laws and regulations that:

- had a direct effect on the determination of material amounts and disclosures in the financial statements. These included the Charity's constitution, tax legislation and Companies Act 2006; and
- do not have a direct effect on the financial statements but compliance with which may be fundamental to the charity's ability to operate or to avoid a material penalty. These included the Charity Commission for England and Wales (Charity Commission) regulations, fundraising regulations and Data protection; Child safeguarding, health and Safety Act, employment law, pensions legislation, Charities Act.

We discussed among the audit engagement team regarding the opportunities and incentives that may exist within the charity for fraud and how and where fraud might occur in the financial statements.

As a result of performing the above, we identified the greatest potential for fraud in the following areas, and our specific procedures performed to address them are described below:

- Recognition of grant income: this involves judgement around whether grants have performance conditions attached to them which have to be met before income can be recognised, as well as judgement over whether or not those conditions have been satisfied. On a sample basis, we have assessed the judgements and estimates made by management in the recognition of this income.
- Appropriate allocation of restricted income: there is a risk that restricted income may not have been identified and allocated as such. We reviewed the allocation of income to restricted or unrestricted funds on initial recognition to ensure restrictions were appropriately identified and applied, and we reviewed fund transfers from restricted to unrestricted funds to assess the rationale for those movements.

In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override. In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments; assessed whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluated the operations rationale of any significant transactions that are unusual or outside the normal course of operations.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
CENTRE FOR ARMENIAN INFORMATION AND ADVICE**

In addition to the above, our procedures to respond to the risks identified included the following:

- reviewing financial statement disclosures by testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- enquiring of management concerning actual and potential litigation and claims, and instances of non-compliance with laws and regulations; and
- reading minutes of meetings of those charged with governance, reviewing correspondence with HMRC and with the Charity Commission.
- Ensuring that testing undertaken on both the Statement of Financial Activity (SoFA) and the Balance Sheet includes a number of items selected on a random basis.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Michael F Cox BSC FCA (Senior Statutory Auditor)
for and on behalf of Cox Costello & Horne
Chartered Accountants and Statutory Auditors
Batchworth Lock House
99 Church Street, Rickmansworth
WD3 1JJ

Date: 18 November 2023

CENTRE FOR ARMENIAN INFORMATION AND ADVICE

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2023**

		Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
	Notes				
INCOME AND EXPENDITURE					
Donations	2	37,279	-	37,279	40,280
Charitable activities	3				
Advice and Information (A&I)		-	39,815	39,815	46,903
Befriending Project (BFP)		-	-	-	9,470
Children's/Youth Project (ACPG/YP)		-	16,380	16,380	16,023
Covid 19 Support and Assistance (CSA)		-	-	-	36,007
Cultural/Educational Expenditure and Library (CEE&L)		-	4,746	4,746	1,746
Digital Inclusion Project (DIP)		-	47,074	47,074	36,793
Elderly Club/Carers Break (EAP)		-	11,292	11,292	11,292
Health and Care Support Project (H&CS)		-	3,800	3,800	1,469
Household Winter Support (HWS)		-	12,990	12,990	8,321
Training Programmes (TP)		-	-	-	844
Deposit Account Interest		2,938	-	2,938	57
Total		40,217	136,097	176,314	209,205
EXPENDITURE ON					
Charitable activities	4				
Advice and Information (A&I)		12,995	40,315	53,310	43,315
Befriending Project (BFP)		-	-	-	9,470
Children's/Youth Project (ACPG/YP)		5,763	17,880	23,643	14,523
Covid 19 support and Assistance (CSA)		-	-	-	33,971
Cultural/Educational Expenditure and Library (CEE&L)		1,701	5,277	6,978	1,746
Digital Inclusion Project (DIP)		14,287	44,323	58,610	35,459
Elderly Club/Carers Break (EAP)		3,640	11,292	14,932	11,292
Health and Care Support Project (H&CS)		4,688	14,233	18,821	1,469
Household Winter Support (HWS)		4,187	12,990	17,177	8,321
Training Programmes (TP)		-	-	-	844
Total		47,161	146,310	193,471	160,410
NET INCOME/(EXPENDITURE)		(6,944)	(10,213)	(17,157)	48,795
Transfers between funds	13	(531)	531	-	-
Net movements in funds		(7,475)	(9,682)	(17,157)	48,795
RECONCILIATION OF FUNDS					
Total funds brought forward		428,507	43,425	471,932	423,137
TOTAL FUNDS CARRIED FORWARD		421,032	33,743	454,775	471,932

CENTRE FOR ARMENIAN INFORMATION AND ADVICE

**BALANCE SHEET
AT 31 MARCH 2023**

	Notes	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
FIXED ASSETS					
Tangible assets	10	221,397	-	221,397	221,889
CURRENT ASSETS					
Debtors	11	-	5,615	5,615	7,696
Cash at bank and in hand		<u>199,635</u>	<u>32,381</u>	<u>232,016</u>	<u>247,701</u>
		199,635	37,996	237,631	255,397
CREDITORS					
Amounts falling due within one year	12	-	(4,253)	(4,253)	(5,354)
NET CURRENT ASSETS		<u>199,635</u>	<u>33,743</u>	<u>233,378</u>	<u>250,043</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>421,032</u>	<u>33,743</u>	<u>454,775</u>	<u>471,932</u>
NET ASSETS		<u>421,032</u>	<u>33,743</u>	<u>454,775</u>	<u>471,932</u>
FUNDS	13				
Unrestricted funds				421,032	428,507
Restricted funds				<u>33,743</u>	<u>43,425</u>
TOTAL FUNDS				<u>454,775</u>	<u>471,932</u>

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

The financial statements were approved by the Board of Trustees and authorised for issue on 18 November 2023 and were signed on its behalf by:



V Keshishi - Chair



F Mansurian - Treasurer

REGISTERED CHARITY NUMBER: 1088534 (England and Wales)
REGISTERED COMPANY NUMBER: 04195084 (England and Wales)

1. ACCOUNTING POLICIES

1.1) Basis of preparing the financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statement in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – (Charity SORP (FRS 102)), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The financial statements are prepared in sterling. Which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

1.2) Preparation of the financial statements on a going concern basis

The financial statements are drawn up on the going concern basis which assumes that CAIA will continue in operational existence for the foreseeable future. The Trustees have given due consideration to the working capital and cash flow requirements of Charity and consider that the charity's current and forecasted cash resources are sufficient to cover the working capital requirements of the charity for at least 12 months from the date of signing the financial statements.

1.3) Critical accounting judgements and key sources of estimation uncertainty

The preparation of the financial statements requires the Trustees to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for income and expenditure during the period. However, the nature of estimation means that actual outcomes could differ from those estimates.

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

1.4) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably. Income received in advance of a service is deferred until the criteria for income recognition are met. Income arises in the United Kingdom.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably and is not deferred.

Interest receivable on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Unrestricted charitable donations are recognised in the financial statements when the charitable donation has been received, or if, before receipt, there is sufficient evidence to provide the necessary certainty that the donation will be received, and the value of the incoming resources can be measured with sufficient reliability.

Donated services, goods and facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised. On receipt, donated services, goods and facilities are recognised as a donation on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

1. ACCOUNTING POLICIES - continued**Income-Cont'd**

Legacies are accounted for as incoming resources either upon receipt or where the receipt of the legacy is probable. The receipt is probable when: confirmation has been received from the representatives of the estate(s) that probate has been granted, the executors have established that there are sufficient assets in the estate to pay the legacy, and all conditions attached to the legacy have been fulfilled or are within the charity's control. If there is uncertainty as to the amount of the legacy and it cannot be reliably estimated, then the legacy is shown as a contingent asset until all of the conditions for income recognition are met.

1.5) Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources. A further analysis of this expenditure is given in the notes to the financial statements.

- Cost of raising funds comprises associated support costs.
- Expenditure on charitable activities includes the costs of the charity's services undertaken to further the purpose of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Governance costs as 'the costs associated with the governance arrangements of the charity which relate to the general running of the charity as opposed to those costs associated with fundraising or charitable activity. The costs include auditors' remuneration, legal advice for trustees and costs associated with constitutional and statutory requirements e.g. the cost of trustee meetings and preparing statutory financial statements. Included within this category are any costs associated with the strategic as opposed to day-to-day management of the charity's activities.

1.6) Tangible fixed assets

Freehold land is not depreciated. Depreciation is provided on other tangible fixed assets at the following annual rates in order to write off each asset over its estimated useful life.

Freehold building	- 0%
Equipment, fixtures and fittings	- 25% on reducing balance
Motor vehicle	- 10% on cost

Freehold buildings are considered to have a residual value substantially in excess of cost and thus no depreciation has been charged. The trustees keep this policy under constant review and are also committed to maintaining the building in an excellent state of repair.

All assets are initially recognised at cost and subsequently carried at cost less accumulated depreciation. The cost of an asset initially recognised includes its purchase price and any cost that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management. The cost of properties is their purchases price together with the cost of improvement works.

1.7) Heritage Asset

The charity has a heritage asset in the form of its library. The contents of the library has been built up over a number of years, many of the books and periodicals were gifted. The charity does not have information about the costs and deemed costs of the contents of the library and the trustees have decided not to obtain a professional valuation as they consider the cost of obtaining such a valuation would not benefit the readers of the financial statement nor be a good use of the charity's resources.

1.8) Taxation

The charity is an institution which is established for charitable purposes within the meaning of the Charities Act 2011 and as such is a charity within the meaning of Para 1 of Schedule 6 to the Finance Act 2010. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Sections 478-488 of the Corporation Tax Act 2010 (formerly enacted in Section 505 of the Income and Corporation Taxes Act 1988) or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied to exclusively charitable purposes. The charity receives no similar exemption in respect of Value Added Tax. For this reason, the charity is generally unable to recover input VAT it suffers on goods and services purchased. The charity is not registered for VAT, as the trustees have taken professional advice and consider the charity's sources of income are exempt from VAT. Irrecoverable VAT is included within the attributable cost under resources expended.

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2023**1. ACCOUNTING POLICIES - continued****1.9) Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Transfers are made from unrestricted to restricted funds to cover any overspends on restricted projects during the year where cost will not be met by the funder. Transfers between restricted funds and from restricted to unrestricted funds are made with the permission of the funder.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

1.10) Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments including trade and other debtors and trade creditors. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2. DONATIONS

	31.3.23	31.3.22
	£	£
Membership fees	5,157	5,458
Donations	22,374	26,151
Gift aid	2,591	1,868
Other fundraising income	<u>7,157</u>	<u>6,803</u>
	<u>37,279</u>	<u>40,280</u>

CENTRE FOR ARMENIAN INFORMATION AND ADVICE

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2023**

3. INCOME FROM CHARITABLE ACTIVITIES

		31.3.23	31.3.22
	Activity	£	£
Grants	Advice and Information (A&I)	39,815	46,903
Grants	Befriending Project (BFP)	-	9,470
Grants	Children's/Youth Project (ACPG/YP)	16,380	16,023
Grants	Covid 19 Support and Assistance (CSA)	-	36,007
Grants	Cultural/Educational Expenditure and Library (CEE&L)	4,746	1,746
Grants	Digital Inclusion Project (DIP)	47,074	36,793
Grants	Elderly Club/Carers break (EAP)	11,292	11,292
Grants	Health and Care Support Project (H&CS)	3,800	1,469
Grants	Household Winter Support (HWS)	12,990	8,321
Grants	Training Programmes (TP)	-	844
		<u>136,097</u>	<u>168,868</u>

Grants received, included in the above, are as follows:

	31.3.23	31.3.22
	£	£
A2Dominion Group	-	500
Barkev Kassardjian Sis Trust (ACPG/YP)	500	500
BBC Children in Need (ACGP/YP)	10,480	9,980
Benlian Trust (ACPG)	500	1,000
City Bridge Trust (A&I)	35,140	31,000
EACH Test & Trace (Covid 19)	-	6,000
Young Ealing Foundation (ACPG/YP)	3,500	4,543
Jack Petchey Foundation (YP)	900	1,849
London Community Foundation Wave 5 (Covid 19)	-	30,007
London Borough of Ealing (Family Learning)	4,746	2,590
London Borough of Ealing/Carers Respite/Dementia Concern (EAP)	11,292	11,292
London Borough of Ealing/EAS Mencap (A&I)	4,175	4,175
London Borough of Ealing/Household Winter Support (HWS)	12,990	9,790
National Lottery Reaching Community Fund (DIP)	46,074	45,172
National Lottery- Celebration	-	1,000
Voice for Change England (BFP)	-	9,470
London Borough of Hounslow (Community Engagement)	3,800	-
London Churches Refugees Funds	500	-
British Science Association	500	-
London Borough of Ealing-Digital Inclusion (DIP)	1,000	-
	<u>136,097</u>	<u>168,868</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2023

4. CHARITABLE ACTIVITIES COSTS

	Direct costs	Support costs (See note 5)	Totals
	£	£	£
Advice and Information (A&I)	41,024	12,286	53,310
Children's/Youth Project (ACPG/YP)	13,807	9,836	23,643
Cultural/Educational Expenditure and Library (CEE&L)	4,386	2,592	6,978
Digital Inclusion Project (DIP)	39,402	19,208	58,610
Elderly Club/Carers Breaks (EAP)	12,500	2,432	14,932
Health and Care Support Project (H&CS)	13,596	5,225	18,821
Household Winter Support (HWS)	12,995	4,182	17,177
	<u>137,710</u>	<u>55,761</u>	<u>193,471</u>

5. SUPPORT COSTS

	Charitable activities	Governance costs	Totals
	£	£	£
Support Costs	<u>48,690</u>	<u>7,071</u>	<u>55,761</u>

	Basis of allocation	31.3.23 £	31.3.22 £
Charitable activities			
Salaries and wages	Estimate of the time	11,555	12,051
Office costs	Based on the needs of the various projects	5,709	11,273
Furniture/equipment	Usage	174	284
Refreshments/catering	Based on the needs of the various projects	572	1,213
Repairs & maintenance	Based on the needs of the various projects	17,452	-
Insurance	Based on the needs of the various projects	2,209	1,673
Travel expenses	Based on the needs of the various projects	411	334
Sundry expenses	Based on the needs of the various projects	84	76
Volunteers' expenses	Based on the needs of the various projects	200	173
Subscription/membership	Based on the needs of the various projects	194	203
Depreciation	Based on the needs of the various projects	1,492	562
Legal and professional	Based on the needs of the various projects	-	630
Marketing/Publications/newsletters	Based on the needs of the various projects	7,268	1,282
Donation (Humanitarian relief for Armenia)	Based on the agreement	1,270	350
Consultancy/research costs	Based on the needs of the various projects	-	1,110
Bad debt w/off	Based on the needs of the various projects	100	-
		<u>48,690</u>	<u>31,194</u>

	Basis of allocation	31.3.23 £	31.3.22 £
Governance costs			
Auditors' remuneration	Based on the needs of the various projects	3,986	3,000
Bookkeeping/payroll	Based on the needs of the various projects	3,085	2,067
		<u>7,071</u>	<u>5,067</u>

Office costs include the following items: premises repairs & maintenance, light and heat, water rates, phones/fax, postage and printing.

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2023**6. NET INCOME**

Net income is stated after charging:

	31.3.23	31.3.22
	£	£
Auditors' remuneration	2,650	2,050
Auditors' remuneration – Other Services	1,336	950
Depreciation - owned assets	<u>1,492</u>	<u>582</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

8. STAFF COSTS

	31.3.23	31.3.22
	£	£
Wages and Salaries	107,435	100,390
Social Security Costs	10,286	9,177
Other Pension Costs	-	72
	<u>117,721</u>	<u>109,639</u>

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

	31.3.23	31.3.22
Advice and Information	1	1
Health Advocacy Project	1	1
Administration and governance	1	1
Digital Inclusion Project Co-Ordinator	<u>1</u>	<u>1</u>
	<u>4</u>	<u>4</u>

No employees received emoluments in excess of £60,000 (2022: £60,000).

Key Management Remuneration

The key management personnel of the charity comprise the Chief Executive Officer. The total wages of the key management personnel of the charity were £49,675 (2022: £48,207).

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME FROM			
Donations	40,280	-	40,280
Charitable activities			
Advice and Information (A&I)	-	46,903	46,903
Befriending Project (BFP)	-	9,470	9,470
Children's/Youth Project (ACPG/YP)	-	16,023	16,023
Covid 19 Support and Assistance (CSA)	-	36,007	36,007
Cultural/Educational Expenditure and Library (CEE&L)	-	1,746	1,746
Digital Inclusion Project (DIP)	-	36,793	36,793
Elderly Club/Carers Break (EAP)	-	11,292	11,292
Health and Care Support Project (H&CS)	-	1,469	1,469
Household Winter Support (HWS)	-	8,321	8,321
Training Programme (TP)	-	844	844
	<u>57</u>	<u>-</u>	<u>57</u>
Investment Income			
Total	40,337	168,868	209,205

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2023

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
EXPENDITURE ON			
Charitable activities			
Advice and Information (A&I)	912	42,403	43,315
Befriending Project (BFP)	-	9,470	9,470
Children's/Youth Project (ACPG/YP)	-	14,523	14,523
Covid 19 Support and Assistance (CSA)	-	33,971	33,971
Cultural/Educational Expenditure and Library (CEE&L)	-	1,746	1,746
Digital Inclusion Project (DIP)	-	35,459	35,459
Elderly Club/Carers Break (EAP)	-	11,292	11,292
Health and Care Support Project (H&CS)	-	1,469	1,469
Household Winter Support (HWS)	-	8,321	8,321
Training Programmes (TP)	-	844	844
Total	912	159,498	160,410
NET INCOME	39,425	9,370	48,795
Transfers between funds	4,620	(4,620)	-
Net movement in funds	44,045	4,750	48,795
RECONCILIATION OF FUNDS			
Total funds brought forward	384,462	38,675	423,137
TOTAL FUNDS CARRIED FORWARD	428,507	43,425	471,932

10. TANGIBLE FIXED ASSETS

	Freehold property £	Equipment, fixtures and fittings £	Motor vehicle £	Totals £
COST				
At 1 April 2022 and 31 March 2023	216,712	5,967	28,277	250,956
Additions	-	1,000	-	1,000
At 31 March 2023	216,712	6,967	28,277	251,956
DEPRECIATION				
At 1 April 2022	-	790	28,277	29,067
Charge for year	-	1,492	-	1,492
At 31 March 2023	-	2,282	28,277	30,559
NET BOOK VALUE				
At 31 March 2023	216,712	4,685	-	221,397
At 31 March 2022	216,712	5,177	-	221,889

CENTRE FOR ARMENIAN INFORMATION AND ADVICE

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2023

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Trade debtors	5,300	3,514
Other debtors	43	39
Prepayment and accrued income	<u>272</u>	<u>4,143</u>
	<u>5,615</u>	<u>7,696</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Trade creditors	379	2,304
Accrued expenses and deferred income	<u>3,874</u>	<u>3,050</u>
	<u>4,253</u>	<u>5,354</u>

13. MOVEMENT IN FUNDS

	At 1.4.22 restated £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	138,295	(6,944)	(17,031)	114,320
Designated Funds:				
Building and equipment fund	40,000	-	10,000	50,000
Contingency fund	33,500	-	6,500	40,000
Freehold property fund	<u>216,712</u>	<u>-</u>	<u>-</u>	<u>216,712</u>
	428,507	(6,944)	(531)	421,032
Restricted funds				
Advice and Information (A&I)	500	(500)	-	-
Capital Expenditure and Building Costs	2,150	-	-	2,150
Children's/Youth Project (ACPG/YP)	1,500	(1,500)	-	-
Cultural/Educational Expenditure and Library (CEE&L)	-	(531)	531	-
Digital Inclusion Project (DIP)	714	2,751	-	3,465
Health and Care Support Project (H&CS)	<u>38,561</u>	<u>(10,433)</u>	<u>-</u>	<u>28,128</u>
	43,425	(10,213)	531	33,743
TOTAL FUNDS	<u>471,932</u>	<u>(17,157)</u>	<u>-</u>	<u>454,775</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2023

13. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	40,217	(47,161)	(6,944)
Restricted funds			
Advice and Information (A&I)	39,815	(40,315)	(500)
Befriending and Outreach Project (BOP)	-	-	-
Children's/Youth Project (ACPG/YP)	16,380	(17,880)	(1,500)
Covid 19 Support and Assistance (CSA)	-	-	-
Cultural/Educational Expenditure and Library (CEE&L)	4,746	(5,277)	(531)
Digital Inclusion Project (DIP)	47,074	(44,323)	2,751
Elderly Club/Carers Break (EAP)	11,292	(11,292)	-
Health and Care Support Project (H&CS)	3,800	(14,233)	(10,433)
Household Winter Support (HWS)	12,990	(12,990)	-
Training Programmes (TP)	-	-	-
	<u>136,097</u>	<u>(146,310)</u>	<u>(10,213)</u>
TOTAL FUNDS	<u>176,314</u>	<u>(193,471)</u>	<u>(17,157)</u>

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted Funds				
General fund	94,250	39,425	4,620	138,295
Building and equipment fund	40,000	-	-	40,000
Contingency fund	33,500	-	-	33,500
Designated funds	<u>216,712</u>	<u>-</u>	<u>-</u>	<u>216,712</u>
	<u>384,462</u>	<u>39,425</u>	<u>4,620</u>	<u>428,507</u>
Restricted Funds				
Advice and Information (A&I)	-	4,500	(4,000)	500
Capital Expenditure and Building Costs	2,150	-	-	2,150
Children's/Youth Project (ACPG/YP)	-	1,500	-	1,500
Digital Inclusion Project (DIP)	-	1,334	(620)	714
Health and Care Support Project (H&CS)	<u>36,525</u>	<u>2,036</u>	<u>-</u>	<u>38,561</u>
	<u>38,675</u>	<u>9,370</u>	<u>(4,620)</u>	<u>43,425</u>
TOTAL FUNDS	<u>423,137</u>	<u>48,795</u>	<u>-</u>	<u>471,932</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2023

13. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended restated £	Movement in funds restated £
Unrestricted funds			
General fund	40,337	(912)	39,425
Restricted funds			
Advice and Information (A&I)	46,903	(42,403)	4,500
Befriending and Outreach Project (BOP)	9,470	(9,470)	-
Children's Youth Project (ACPG/YP)	16,023	(14,523)	1,500
Covid 19 Support and Assistance (CSA)	30,007	(30,007)	-
Cultural/Educational Expenditure and Library (CEE&L)	1,746	(1,746)	-
Digital Inclusion Project (DIP)	36,793	(35,459)	1,334
Elderly Club/Carers Break (EAP)	11,292	(11,292)	-
Health and Care Support Project (H&CS)	7,469	(5,433)	2,036
Household Winter Support (HWS)	8,321	(8,321)	-
Training Programmes (TP)	844	(844)	-
	<u>168,868</u>	<u>(159,498)</u>	<u>9,370</u>
TOTAL FUNDS	<u>209,205</u>	<u>(160,410)</u>	<u>48,795</u>

Purposes of restricted funds

The nature of the restricted funds are self-explanatory. These funds are held to further charitable activities as explained in the Report of the Trustees'.

Purposes of Designated funds

Building and equipment fund: Building and equipment fund – The trustees have designated funds to enable the charity to preserve the high-quality condition of the Charity's freehold property, to fund any legal issues if they arise in relation to that building and to replace the charity's other fixed assets as and when they reach the end of their economic lives.

Contingency fund: The Trustees have designated funds to enable the charity to function if adversely affected by unforeseen circumstances. This fund would allow the charity to meet contractual obligations in respect of staff salaries, running and legal costs and client service provisions.

Freehold property fund: This fund represents the carrying value of freehold property. The Trustees consider that the property is critical for the operation of the charity and thus feel that it is appropriate to 'ringfence' the reserves represented by this asset.

Transfers between funds

During the year transfer made between restricted funds to general funds in the amount of £nil (2022: £4,620) in order to correct the misallocation of fund balances in the 2021/22 financial year.

During the year transfer made between general funds to restricted funds in the amount of £531 (2022: £nil) in order to cover support costs arising on individual projects in the 2022/23 financial year.

During the year transfer made between general funds to contingency fund in the amount of £6,500 (2022: £nil) to reflect the expected cost of living rises to keep up with inflation.

During the year transfer made between general funds to buildings and equipment fund in the amount of £10,000 (2022: £nil) to expected cost of living rises to keep up with inflation.

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2023**14. RELATED PARTY DISCLOSURES**

Other than key management Compensation disclosed in Note 9, there were no related party transactions for the year ended 31 March 2023 nor for the year ended 31 March 2022.

15. DEFERRED INCOME

	31.3.23	31.3.22
	£	£
Balance as at 1 st April	-	8,470
Amount released to income in the year	-	(8,470)
Amount deferred in the year	-	-
Balance as at 31 st March	-	-

16. CONTINGENT LIABILITY

If the charity's freehold property is disposed of within a period of 80 years from 2004, then a refurbishment grant received would become repayable amounting to £144,919. The trustees have no plan to dispose of the property considering the property to be vital to the operations of the charity.

17. RECLASSIFICATIONS AND COMPARATIVE FIGURES

Historically, the charity recognised the net book value of its tangible fixed assets as a restricted fund. The Trustees have reconsidered the appropriateness of this policy and have determined that it would be more appropriate to classify the net book value of the charity's freehold property as a designated fund. This resulted in an adjustment to the charity's reserves as at 1 April 2020, resulting in £216,712 being reclassified as unrestricted. Equipment with a net book value of £319 was also reclassified as unrestricted but is not part of the designated fund.

18. HERITAGE ASSETS

CAIA library is a major resource centre, which documents the history, culture and other subjects related to Armenians. The library holds a wealth of material relating to the Armenian history, people, literature, art, politics, Armenian Genocide and language.

Library opening hours are from 9:00 – 16:00 by appointment.

CAIA have adopted criteria to ascertain whether an item should be acquired or not. These are as follows:

- Author may be Armenian
- Topic must relate to Armenian matters
- Materials should relate to Armenia or Armenians

The materials so far held by the CAIA is in the form of books, journals, maps, photographs, paintings, newspapers, newsletters, calendars, DVDs, CDs, cassettes, videos, and various other artifacts relating to Armenia or Armenians. Collection materials are classified and kept for permanent preservation. Any item held which is not deemed to be suitable for the CAIA will be returned to the donor or by request of the donor will be disposed of by the CAIA. The CAIA does not generally purchase items from the public. However, in very rare cases if they are considered extremely important to the aims of the library, CAIA will consider making purchases in exceptional circumstances.

The detailed cataloguing of the library is an on-going process.

19. COMPANY LIMITED BY GUARANTEE

The charitable company is limited by guarantee and has no share capital. Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up, for payments of the debts and liabilities of the company, such amount as may be required, not exceeding £1.

CENTRE FOR ARMENIAN INFORMATION AND ADVICE

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	31.3.23	31.3.22
	£	£
INCOME		
Donations		
Membership fees	5,157	5,458
Donations	22,374	28,151
Gift aid	2,591	1,868
Other fundraising income	<u>7,157</u>	<u>5,373</u>
	37,279	38,850
Investment income		
Deposit account interest	2,938	57
Charitable activities		
Statutory grants	37,003	27,847
Grants from trusts	<u>99,094</u>	<u>142,451</u>
	136,097	170,298
Total Incoming resources	176,314	209,205
EXPENDITURE		
Charitable activities		
Wages	96,015	85,532
Social security	5,150	7,984
Subcontractor labour	9,629	10,380
Publications/newsletters	233	-
Refreshments/catering	2,070	570
Events and outings	7,641	6,905
Minibus	2,095	2,158
Travel expenses	1,329	905
Training	942	678
Sundry expenses	-	1,370
Volunteers' expenses	69	1,354
Digital communications/zoom/web	-	1,080
Subscription/membership	50	559
Compliance costs	1,251	114
Household Winter Support	<u>11,236</u>	<u>4,560</u>
	137,710	124,149

CENTRE FOR ARMENIAN INFORMATION AND ADVICE

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	31.3.23 £	31.3.22 £
Support costs		
Charitable activities		
Wages	11,420	10,858
Social security	135	1,193
Office costs	5,709	11,273
Marketing/Publications/newsletters	7,268	1,262
Furniture/equipment	174	284
Refreshments/catering	572	1,213
Insurance	2,209	1,673
Travel expenses	411	334
Sundry expenses	84	76
Subscription/membership	194	203
Legal and Professional	-	630
Donation	1,270	350
Consultancy/research costs	-	1,110
Depreciation	1,492	562
Volunteers' expenses	200	173
Repairs & maintenance	17,452	-
Bad debt w/off	100	-
	<u>48,690</u>	<u>31,194</u>
Governance costs		
Auditors' remuneration	3,986	3,000
Bookkeeping/payroll	3,085	2,067
	<u>7,071</u>	<u>5,067</u>
Total resources expended	193,471	160,410
Net Income	<u>(17,157)</u>	<u>48,795</u>