

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

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024
FOR
THE CENTRE FOR ARMENIAN INFORMATION AND ADVICE (CAIA)
(A COMPANY LIMITED BY GUARANTEE)**

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CENTRE FOR ARMENIAN INFORMATION AND ADVICE

REFERENCE AND ADMINISTRATIVE DETAILS

BOARD OF TRUSTEES / DIRECTORS

V Keshishi -	Re-elected 2 December 2023 - Resigned 11 August 2024
F Mansurian - Treasurer	
V Nicholls – Co chair	Re-elected 2 December 2023
K Alexanian - Secretary	
A Der Hacopian	
A Sarkis – Co chair	Elected 2 December 2023

One third of the Trustees shall retire from office, being those who have been longest in office as Trustees. The retiring Trustees 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)
INDEPENDENT EXAMINER	Matthew John Shaw FCA FFA FIPA Cox Costello & Horne Batchworth Lock House 99 Church Street Rickmansworth WD3 1JJ
CHIEF EXECUTIVE OFFICER (CEO)	M Ohanian
BANKER	HSBC 281 Chiswick High Road Chiswick, London W4 4HJ
WEBSITE	www.caia.org.uk

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

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 2024. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2022).

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 20,000 strong Armenian communities in the UK and those connected with Armenians. Another prime aim is to advance their education.

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 2023/2024, 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 operated by volunteers.
- 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's services.
- After school Youth Club and outings for teenagers.
- Diverse inter-generational social, cultural and educational training events and lectures.
- A library comprising of Armenian community archives and multilingual literary resources.
- Networking and co-operation with voluntary and statutory organisations on common areas of work to promote the needs of disadvantaged Armenians.

1.3 Statement on 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 most 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.

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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.

1.4 Grantmaking

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

1.5 Volunteers

Volunteers help at many of the charity's activities and represent the charity at various meetings in the Borough. Many of the charity's beneficiaries 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.

2) ACHIEVEMENT AND PERFORMANCE

2.1 Charitable activities

Below is a summary of the charity's activities and services carried out in 2023/24 which reflect how we as a UK based charity have coped with various local and international anxieties, digital exclusion, financial issues, food poverty and the cost-of-living crisis experienced by disadvantaged UK Armenians and those connected to them. In addition, the multi-layered impact on UK Armenians following the ethnic cleansing of 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.

3) WELFARE PROGRAMME

3.1 Advisory Support Service

CAIA's Advisory Support service operated 240 days during the year, providing face-to-face, online, phone and e-mail support to marginalised Armenians and those subsisting on low incomes 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.

Thanks to CAIA's Advice Officer Arthur Manouk Cahill cases were progressed until resolved in accordance with the Advice Quality Standard (AQS) for Housing with Casework, Welfare Benefits with Casework, and Immigration Casework Level 1. This often involved liaising and entering into regular dialogue with various statutory and non-statutory bodies to address diverse barriers our clients experience in accessing services or obtaining help in dealing with emergencies. This involved completing forms, writing letters on behalf of clients, providing letters of support, making referrals, social housing applications online, telephone calls, sending emails, and interpreting and translating vital information for clients.

During the reporting period, the advisory service helped 552 people with 4,617 instances of bespoke advice and interventions resulting in improvements of living standards, increased awareness about rights and confidence to live and manage independently in UK. The majority were residents of the London Borough of Ealing (187), followed by The London Boroughs of: Hounslow, Brent, Hammersmith & Fulham, Hillingdon, Harrow, and further afield. The advisory clients were born in 30 different countries with the majority from Armenia, Iran, Ukraine, Lebanon and Russia and other socially/politically unstable parts of the world. 28% were new clients, 72% clients returned with new issues from the year before. The age range of most beneficiaries was 25-64 years (187 out of 552), while 15% struggled to speak/write or communicate in the English language effectively.

As a result:

- A total of £525,182 was raised in financial support & welfare benefits such as Universal Credit, Housing Benefit, Personal Independence Payments (PIPs) and Child Benefit which otherwise would not have been claimed.
- 167 clients benefited from fuel and poverty support such as weekly grocery boxes and £100 shopping vouchers to those qualifying.
- 184 clients were provided with immigration advice and practical support such as gaining British citizenship, indefinite leave to remain, refugee status, dependent family or visitor's visas.

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- 257 housing related queries were dealt with, including helping clients avoid potential destitution because of increased rent and threats of eviction. Others improved their housing circumstances through housing repairs, improved Locata scheme banding or being offered social housing.
- 20 disabled people / carers were helped to overcome barriers by securing travel concessions.
- 17 people were assisted to find or maintain employment via volunteering/training opportunities and references by CAIA.

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, residential social housing provider, West London MPs, councillors and local specialist law firms and solicitors.

Improving, empowering and upskilling of clients

- Organised a major Cost of Living Information event on 4th July 2023 thanks to the support of The London Community Foundation. Visitors had the opportunity to meet with CAIA's advice worker, and digital champion, as well as find out more about the work of Ealing Advice Service (EAS) and Ealing Welfare Assistance Team.
- A *Financial Wellbeing Workshop* was held in February 2024 in association with *The Money Charity*. Topics covered during the well-attended workshop included: Budgeting & Keeping Track, Credit, borrowing and understanding your credit score, where to access support for help with debt, Savings, making your money go further.
- Initiated the delivery of a workshop about "Level 2 in food safety in the workplace" in March 2024 in partnership with Acton BID targeted at jobless people and volunteers, with a view to improving their employment prospects. As a result, 11 people received attendance certificates.

Feedback from service users

100% of advisory service users who completed 40 online feedback surveys 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.

- *My health has deteriorated over the years. I suffer from multiple conditions that affect me every day. The CAIA Advisor helped me navigate through the system of what help is available.*
- *The CAIA is like my second home. They are there for me in every way.*
- *I'm Armenian and isolated here in England. There was nowhere else that welcomed me and provided help with my immigration. The CAIA helped me.*
- *I am the carer for my elderly mother. She has severe health needs. I did not know where to turn or what to do. I was lost completely.*
- *There's no other Charity for the Armenians that offers this type of assistance.*
- *There is nowhere else where they would sit and listen and provide constructive feedback and advocacy for the case of my disabled son.*

CASE STUDIES

Housing

Mr. and Mrs. A are an elderly couple from the Middle East who are not familiar with digital technology. They moved to England several years ago to escape the turmoil in their home country. After settling in a rented home, they faced eviction by their landlord. Initially, the local council rejected their homelessness application and even suggested they return to their home country, despite the many years they had spent integrating into the community. Seeking help, Mr. and Mrs. A contacted CAIA. After conducting a comprehensive assessment, the CAIA's Advice Worker determined that the local council had a duty to assist the couple. Thanks to CAIA's intervention and advocacy, Mr. and Mrs. A were provided with temporary accommodation while their case was reviewed. Following a prolonged period of advocacy, the couple was finally granted permanent social housing in their original community. The CAIA's Advice Worker continued to support them by ensuring they could pay their rent and council tax through successful applications for Housing Benefit and Council Tax Support. Additionally, the Advice Worker secured an increase in their welfare benefits, enabling the couple to better manage their new living conditions.

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Welfare Benefits

Mrs. P is an isolated elderly Armenian woman in her late 80s. Disabled and housebound, she has lived in London for many years but was estranged from her two sons and had no family or support network nearby. Her only relative was an elderly sister living in Los Angeles. Like many Armenians who have migrated, Mrs. P experienced fragmentation and isolation due to her family's geographic separation. This put her at real risk of neglect and poverty. The CAIA's Advisory Service stepped in to advocate for Mrs. P and engaged with Adult Social Services at her local authority. Recognizing her urgent need for both suitable housing and financial support, CAIA facilitated a DWP Home Visit to review her benefit entitlements. As a result of these efforts, Mrs. P now enjoys more independent living in purpose-built, permanent accommodation. She also has greater financial stability, which she previously lacked due to her disabilities and long period of isolation. Despite the marked improvements in her living circumstances, she would like to live near Hayashen in West London to attend CAIA's Weekly Senior Social Club to interact with her peers.

Immigration

Mr. A and Mrs. N are a married couple, aged 63 and 59. Mr. A was born with cerebral palsy and requires significant daily care to function in society. His wife, Mrs. N, is a Russian national who not only cares for her husband but also has her own care needs. The couple resides in a small two-bedroom flat with Mr. A's mother, where they sought refuge after being evicted from their previous rental home. With space extremely limited, they approached the CAIA's Advisory Service for help, as Mrs. N's spouse visa was about to expire. The issue was that Mrs. N did not have the required English language test certificate and needed more time to obtain it. However, time was running out before her visa expired. Despite her limited time to address her own care needs, the CAIA Advice Worker successfully advocated on her behalf and assisted in applying for a visa extension. The application was successful, allowing Mrs. N to remain with her husband and continue providing care for his extensive needs.

3.2 Health and Care Service

Supporting older people & Carers

During the reporting period CAIA delivered 47 sessions of its Friday Elders club/Carers respite provision as part of the *Carers Pathways Consortium* composed of several local charities led by *Dementia Concern* commissioned by *Ealing Council*. Subsequently after a new round of commissioning by Ealing Council, since October 2023 this work has been part of the *Connect Ealing Consortium* led by *BEfriend*. The total number of attendances during 2023/24 was 672, and the total number of unique attendees was 121.

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 cultural activities in a safe, secure, and trusted setting. The break enabled the Carers to have some time for themselves which they appreciated.

Befriending Project

CAIA's *confidential* Befriending project continued to address the multiple challenges faced by isolated and often housebound disabled Armenians. The service operated thanks to volunteers who provided invaluable moral support to these most vulnerable Armenians through occasional telephone calls or home / hospital visits. The service managed by CAIA's Operational Manager Melanie Momdjian fully trained 2 new volunteers to maintain its high standards, benefitting nine people.

4) EDUCATION AND TRAINING

4.1 Digital Inclusion project

The 2023-2024 period marked another successful year for our Digital Inclusion project. Zarine Avagimyan, CAIA's Digital Champion Project Coordinator, continued to support digitally excluded Armenians of diverse ages and backgrounds, including those:

- with low incomes who cannot afford the cost of device or broadband
- facing language barriers
- lacking basic IT skills
- struggling to navigate online services and statutory provision.

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Key Achievements:

- A total of 57 individuals improved their digital literacy through one-to-one sessions, group workshops and online forums.
- Participants learned how to use Gmail, Google Calendar and Google Meet, as well as how to send attachments and register for online educational courses.
- 2 participants were gifted refurbished laptops by Ealing Council.
- 12 participants learned to use their mobile devices.
- 7 participants opened email accounts.
- 5 participants received prepaid SIM cards.
- 16 participants opened online accounts for council tax, water and utilities.
- 9 participants received Raspberry Pi PC sets for their children's schoolwork.

Learn My Way:

Participants enrolled in Learn My Way, a free online learning platform, where they completed the following modules:

- Staying Safe Online
- Online Basics (e.g. using internet and search engines)
- Microsoft Office (e.g. creating Word documents and Excel spreadsheets)
- Operating a Device (e.g. operating a mouse, keyboard and touchscreen)

One-to-One Sessions & Group Workshops:

Through a variety of individual sessions, group workshops and online forums, participants learned how to:

- Renew insurance and mobile contracts online
- Register for council tax online
- Register for utility accounts online
- Manage a Universal Credit account online
- Extend or find more cost-effective broadband contracts
- Apply for Armenian passports and travel visas
- Bid for council housing online (e.g., Locata)
- Draft a CV and open a LinkedIn account
- Apply for jobs and volunteer positions
- Operate the NHS mobile app
- Use social media such as WhatsApp, Facebook, Instagram, X and TikTok
- Access entertainment through YouTube and podcasts.

CAIA also held weekly online lessons with opportunities to network and participate in Q&A sessions on various digital matters. This was an enjoyable and inclusive way to connect, without the need to commute to the centre.

Aid & Donations:

- In partnership with the *Raspberry Pi Foundation*, CAIA donated 9 PC sets to school children aged 6-18 years from low-income households.
- Alongside The Good Things Foundation and The National Databank, CAIA distributed 5 prepaid / preloaded SIM cards.
- 2 individuals received refurbished laptops through CAIA's referral to the *Re-Klaim* IT Ealing Device & Distribution Project by Ealing Council.

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Personal Impact:

100% of survey participants felt they received strong personal support that helped them improve their digital skills. All participants enjoyed their learning experience and would recommend the Digital Inclusion Project to others. Sample comments from survey participants include:

- "I am more confident in using my phone."
- "I started using email."
- "I'm very aware online now."
- "I am more comfortable using the internet."
- "I can video call my family."
- "I shop online now."
- "Thank you, Zarine, and Hayashen for all your help."
- "Thank you, CAIA, for the support you give to the Armenian community"

Client Case Study

Mrs. A. is a Ukrainian-Armenian who came to the UK following the Russian invasion. She has two primary school aged children, and her husband is still in Ukraine. She was lost when she approached us as she didn't know the rights she had and the rules and regulations in the UK. CAIA helped her to apply for schools and Universal Credit. We then provided 1:1 support to help her create a CV and guidance as to where and how to apply for a job. She also attended our workshops, and we provided her eldest child with a Raspberry Pi Pc to help with her homework. After a few months of searches and training, Mrs. A found a part-time administrative role. She still attends our centre, and she is very grateful for the support we provide, and the success she has made despite the challenges of being a single parent refugee with no local network apart from the CAIA.

The project culminated at the Celebrating Digital Inclusion Conference, organised by the London Office of Technology & Innovation (LOTI) where Zarine did a fantastic job in bringing the project to life to a wider audience.

4.3 Pre-School Learning Provisions 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:

- 50 children benefited from the activities.
- 17 Boys/33 Girls (35 lived in the London Borough of Ealing, 2 in LB of Hounslow, 2 in the London Borough of Richmond, 2 in London Borough of Brent and the rest in other parts of London)
- The ethnicity of the children was 38 Armenian, and 12 from mixed ethnicity such as part Armenian, part Italian, part English, part Ukrainian and part Greek.

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 video and displayed on CAIA's *YouTube* Channel.

<https://www.youtube.com/watch?v=G5nM57r9PK8&t=71s>

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*, 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 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 exciting outings.

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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 during various interactive stimulating workshops and presentations.

HAYC activities during 2023/2024:

- Planning this year's activities
- Guitar Workshop
- End of exams celebration
- All day Outing to Legoland
- Musical Talent Show
- Motivational Talk
- Creative Writing workshop
- Create & market Your Own Healthy Milkshake
- Go Karting Fun Day - By Coach to Brentwood
- Drama Workshop
- Artificial Intelligence Workshop
- Christmas Party
- "Beauty and the Beast" pantomime at Hayashen
- Involvement In Sport
- "Cirque De Soleil" at Royal Albert Hall
- Music Workshop
- Life of a lawyer and life of a designer / entrepreneur
- Marking Science Week

Free snacks and light refreshments are also provided to the youths to encourage them to sit and have supper together to strengthen connections 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. These resulted in strengthening their identity, personal growth and improving resilience as young Armenians growing up in London.

In addition, the youth enjoyed recreational activities such as playing pool, table tennis, table football, board games, arts and crafts, as well as Armenian television and music of their choice. Young people were also encouraged to organise their birthday parties at the Club, which created shared lasting memories, enabling new friendships to blossom.

HAYC annually recognises and nominates three young people to the prestigious *Jack Petchey Foundation* Young Achievement award. A major event was held in February 2024 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, self-belief and self-esteem necessary to develop their abilities and broaden their horizons
- Provided guidance and informal mentoring support and empowered young people via team building activities to develop their individual aspirations to reach their full potential
- Organised diverse and motivational activities in a Youth Club setting 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 to gain work / life experiences.
- Helped to alleviate the social isolation and alienation experienced by some first and second-generation young Armenians and children living in London
- Supported them to make and share new memories and strengthen peer relationships.

CAIA is grateful for the diverse support it received from the *Young Ealing Foundation*, *London Youth*, *British Science Association* and others. Their support enabled CAIA to access new funds and training opportunities for its staff, volunteers and youth, for which we are grateful. CAIA is also grateful to the various professionals and positive role models who contributed to the youth club.

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Below is a summary of the views young people and parents expressed about HAYC via a formal feedback survey.

88% youth expressed satisfaction in socialising and making friends

89% of the youth welcomed opportunities for personal development / growth

84% of parents said that their child enjoyed taking part in HAYC activities and the outings.

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 2023/2024.

- 15 regular volunteers contributed 1,500+ hours to the work of CAIA via its various projects and services including the CAIA Library, Elders Club activities, production of digital media, research, content creation for CAIA's publications, interpreting and delivering food packs. There were also a number of occasional volunteers who contributed to one off tasks such as helping out with events or working remotely.
- 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 remain the need to fund the binding of 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 15th successive year during February and March 2024 over 6 Sundays. 73 people of various backgrounds, ethnicities and ages registered for the programme with 120 attendances by 52 people benefiting from the sessions and follow up Q & As and lively discussions

The titles of the presentations and speakers were:

- *Myth, Reality and Speculation: A Critical Understanding of Soghomon Tehlirian and the Assassination of Talaat Pasha in 1921 - Critical readings in modern Armenian history* – Ara Sarafian
- *2020 War and Armenian Armed Forces* - Leonid Nersisyan
- *Journalism in Armenia/working and living as a diasporan in Armenia/information and media* - Emilio Cricchio
- *Armenian Antiquities Dealers: Provenance Research; Art market; Islamic Art; Armenians of the Ottoman Empire; Armenians in Iran; Armenian Diaspora* - Alyson Wharton-Durgaryan
- *Armenia's State Status Before and After the Loss of Artsakh: Transition from a Small Power to a Micro-State Amid an Aggressive Environment* – Dr Eduard Abrahamyan
- *The Armenian Genocide and Nagorno-Karabakh: Understanding Armenian identity through Diaspora, Collective Memory and Generational Trauma* – Julia Bahadrian

All six sessions were digitally recorded and are currently displayed on CAIA's YouTube Channel enabling many more people to watch these online. To date over 800 views have taken place of the six sessions. Link below:

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

The CAIA is grateful to all the six speakers as well Mr. Zorik Gasparian for digitally recording these in a voluntary capacity.

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 CAIA's activities and promotes its services by mailing it free to 3,000 Armenian homes scattered across the UK. One issue (No 76) was published in 2023/224 due to the high printing and postage costs.

CAIA's monthly *Hayashen News* E-Bulletin was published regularly throughout the reporting period and reaches over 4,500 UK Armenians to promote forthcoming activities, outings and news. A further 1,000 were emailed across the world to various institutions, publications and decision makers.

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

The CAIA also utilized various social media platforms to engage with UK Armenians and further afield:

- **Facebook** (<http://www.facebook.com/Hayashen>) has 2,400 followers (an increase of 100 from the 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 almost 500 followers (an increase of 40)
- **X (formerly Twitter)** (https://twitter.com/caia_hayashen), with 286 followers is mainly used to interact with other organisations and to update about events (an increase of 10)
- **YouTube** which is updated with promotional videos and short films about our activities has 234 subscribers (an increase of 84)
- **LinkedIn** with over 1,870 professional and individual followers (an increase of 232) 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, profile and engagement with UK Armenians. This has resulted in an increasing number of people contacting CAIA from across 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 2023/24 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* and was successfully re-commissioned for a further 3.5 years in October 2023. CAIA also published EAF's e-Bulletin 6 times which was emailed to 420+ voluntary and statutory organisations. We also continued to maintain the *EAF* website at <https://ealingadviceforum.org.uk/>
- Attending and contributing 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*
 - *Ealing Cost of Living Partnership Group*
 - Contributed to the Ethnically Diverse Advice Providers Forum facilitated by the *Advice Services Alliance (ASL)* supported by the *Trust for London*.
 - CAIA is a group member composed of 21 partner charities implementing the *Advice Workforce Development Fund* supported by *Propel*. *Propel* is a 10-year funding programme which included funders such the *City Bridge Foundation* and *Trust for London*.
- Contributing to various research 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*
 - *Small Charity Data Journeys* research that took over two years to produce <https://datawise.london/resources/small-charity-data-journeys-re/>

In September 2023, during the last *Ealing Community Network* event two CAIA members were honoured. First was CAIA Trustee and Apprenticeships Manager at London Borough of Ealing Vanita Nicholls for her great work between Ealing Council and the voluntary sector, the second CAIA CEO Misak Ohanian for his outstanding lifetime achievement. The awards were presented by the Mayor of London Borough of Ealing Cllr. Hitesh Taylor.

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

- CAIA cooperated and maintained good relations with various Armenian organisations in the 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. As a result of impromptu and generous fundraising by CAIA's members and others as well as £2,000 from CAIA's own unrestricted funds, £9,000 was transferred to several local Armenian NGOs who were providing crisis support to 100,000 plus Artsakh refugees who fled to Armenia in September 2023.

7) Humanitarian Relief Efforts

Throughout its history, CAIA has consistently responded to emergencies, particularly in providing humanitarian aid to Armenians both in Armenia and across the globe. As part of the dispersed Armenian diaspora, many UK Armenians have strong connections with family and friends in conflict-affected regions, and CAIA recognizes the importance of standing in solidarity during times of crisis.

During the reporting period, CAIA extended its support to vulnerable individuals fleeing conflicts, including those displaced by the war in Ukraine and the Armenia-Azerbaijan conflict. In late September 2023, over 100,000 Armenians were forced to flee their homes, becoming refugees almost overnight. CAIA provided crucial assistance to those arriving in the UK through its advisory services and made small but meaningful donations to local NGOs in Armenia that were supporting refugees from Artsakh/Nagorno-Karabakh.

8) FINANCIAL REVIEW

8.1 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.

8.2 Reserves policy

8.3 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 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 2024

8.4 Procedures

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

- Unrestricted reserves, 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).
- 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 deficit for the year of £4,035 (2023: £17,157 deficit) and our total reserves as at 31 March 2024 amounted to £450,740 (2023: £454,775).

9) 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
- Increasing CAIA's capacity through diverse forms of fundraising to develop new services and projects when needed.
- 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 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 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 it operates from (Hayashen) 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 regularly review and update internal policies and procedures to ensure best practice.
- Offer quality training, motivate, support and retain staff, volunteers and board members to continue their vital contribution to CAIA's services and governance.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

FUTURE PLANS - continue

- 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's services and projects
- Maintain updated IT hardware, software and IT security within the organisation and comply with relevant data protection legislation.
- Seek to further improve back-office systems to maximise staff efficiency and provide CAIA with sustainable systems moving forward.

10) STRUCTURE, GOVERNANCE AND MANAGEMENT

10.1 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.

10.2 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.

10.3 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.

10.4 Financial statements

The financial statements which have been subject to an independent examination comply with the Charities Statement of Recommended Practice - Accounting and Reporting by Charities FRS 102 effective January 2019 and Companies Act 2006 and FRS 102 itself. The Report of the Trustees and financial statements are submitted to the Charity Commission and Companies House following approval by the membership at the Annual General Meeting (AGM).

11) STRUCTURE, GOVERNANCE AND MANAGEMENT

11.1 Recruitment and appointment of new Trustees

Trustees are appointed under the terms of the Articles of Association. The Trustees consider that having appropriate 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.

11.2 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 the 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.

11.3 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.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

The following is a summary of the achievements of the Board of Trustees during 2023/2024:

- Held 10 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 the 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. Some of the training courses attended by Board were *An Introduction to Safeguarding Children (Ealing and Hounslow CVS)*, *Young Ealing Foundation's Young Champions co-production training*, *Cultural Competence training*.
- The Board continued to work diligently on reviewing and improving CAIA's policies and procedures in the Organisational Manual, using a Policy Tracker to monitor review dates. As part of this process, the principal safeguarding documents were overhauled and a new overarching safeguarding policy produced.
- The Risk Assessment was updated, and the Board took forward a number of points arising from this.
- An eco audit was commissioned and preliminary consideration given to the findings.
- A significant amount of preliminary work was undertaken, working with a consultant, with a view to updating CAIA's constitution.
- Preliminary steps were taken to address the issue of succession planning, including instigating a consultancy support / workplace development project.
- Held a successful AGM in November 2023, which included the honouring of past long time serving Trustees and volunteers.
- Submitted CAIA's audited financial statements for the year ended 31 March 2023 to both the Charity Commission and Companies House as required.
- Approached a number of accountancy firms, including the incumbents, inviting tenders for audit / independent examination.
- 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.

11.4 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 the payment of key management compensation.

12) STRUCTURE, GOVERNANCE AND MANAGEMENT

12.1 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 seeking contributions 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.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

13) STATEMENT OF 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.

Approved by the Board of Trustees on 12th October 2024 and signed on its behalf by:

.....
Vanita Nicholls
V Nicholls
Co-Chair, Board of Trustees

.....
Alexander Sarkis
A. Sarkis
Co-Chair, Board of Trustees

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE CENTRE FOR ARMENIAN INFORMATION AND ADVICE

I report to the trustees (who are also Directors for the purpose of company law) on my examination of the financial statements of the Centre for Armenian Information and Advice ('the charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of a charitable company, you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act'). Having satisfied myself that the financial statements of the charitable company are not required to be audited under Part 16 of the Act and are eligible for independent examination, I report in respect of my examination of the charitable company's financial statements carried out under section 145 of the Charities Act 2011 ('the 2011 Act') and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act. An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently, I express no opinion as to whether the financial statements present a 'true and fair' view, and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

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

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

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

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



Matthew John Shaw FCA, FFA, FIPA 21 October 2024
Cox Costello & Horne Partners LLP
Batchworth Lock House, 99 Church Street, Rickmansworth, WD3 1JJ

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2024

		31.3.24	31.3.23		
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Notes	£	£	£	£
INCOME					
Donations	2	62,931	-	62,931	37,279
Charitable activities	3				
Advice and Information (A&I)		-	49,158	49,158	39,815
Advice Workforce Development Programme (AWDP)		-	10,000	10,000	-
Children's/Youth Project (ACPG/YP)		-	17,880	17,880	16,380
Cultural/Educational Expenditure and Library (CEE&L)		-	1,440	1,440	4,746
Digital Inclusion Project (DIP)		-	4,859	4,859	47,074
Elderly Club/Carers Break (EAP)		-	7,646	7,646	11,292
Health and Care Support Project (H&CS)		-	-	-	3,800
Household & Cost of Living Support (H&CLS)		-	28,129	28,129	12,990
Deposit Account Interest		6,560	-	6,560	2,938
Total		69,491	119,112	188,603	176,314
EXPENDITURE ON					
Charitable activities	4				
Advice and Information (A&I)		13,376	49,158	62,534	53,310
Advice Workforce Development Programme (AWDP)		2,721	10,000	12,721	-
Children's/Youth Project (ACPG/YP)		5,104	17,880	22,984	23,643
Cultural/Educational Expenditure and Library (CEE&L)		391	1,440	1,831	6,978
Digital Inclusion Project (DIP)		2,071	7,609	9,680	58,610
Elderly Club/Carers Break (EAP)		2,089	7,646	9,735	14,932
Humanitarian Relief Efforts (HRE)		8,678	-	8,678	-
Health and Care Support Project (H&CS)		6,137	22,555	28,692	18,821
Household Winter Support (HWS)		7,654	28,129	35,783	17,177
Total		48,221	144,417	192,638	193,471
NET INCOME/(EXPENDITURE)		21,270	(25,305)	(4,035)	(17,157)
Net movements in funds	13	21,270	(25,305)	(4,035)	(17,157)
RECONCILIATION OF FUNDS					
Total funds brought forward		421,032	33,743	454,775	471,932
TOTAL FUNDS CARRIED FORWARD		442,302	8,438	450,740	454,775

BALANCE SHEET AS AT 31 MARCH 2024

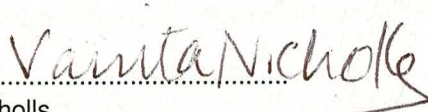
				31.3.24	31.3.23
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	10	220,454	-	220,454	221,397
CURRENT ASSETS					
Debtors	11	-	2,516	2,516	5,615
Cash at bank and in hand		<u>221,848</u>	<u>9,390</u>	<u>231,238</u>	<u>232,016</u>
		221,848	11,906	233,754	237,631
CREDITORS					
Amounts falling due within one year	12	-	(3,468)	(3,468)	(4,253)
NET CURRENT ASSETS					
		<u>221,848</u>	<u>8,438</u>	<u>230,286</u>	<u>233,378</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>442,302</u>	<u>8,438</u>	<u>450,740</u>	<u>454,775</u>
NET ASSETS					
FUNDS					
	13	<u>442,302</u>	<u>8,438</u>	<u>450,740</u>	<u>454,775</u>
Unrestricted funds				442,302	421,032
Restricted funds				<u>8,438</u>	<u>33,743</u>
TOTAL FUNDS					
				<u>450,740</u>	<u>454,775</u>

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

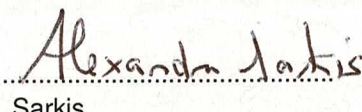
For the financial year ended 31 March 2024, the charitable company was entitled to exemption from audit under the Companies Act 2006, section 477 relating to small companies.

The members have not required the charitable company to obtain an audit of its financial statements for the year in question in accordance with section, 476.

The financial statements were approved by the Board of Trustees and authorised for issue on 12 October 2024 and were signed on its behalf by:



 V Nicholls
 Co-Chair, Board of Trustees



 A. Sarkis
 Co-Chair, Board of Trustees

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

NOTES TO THE FINANCIAL STATEMENTS

1. ACCOUNTING POLICIES

1.1) Basis of preparing the financial statements

The Charity is a public benefit entity and 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 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.

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 £.

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 the Centre for Armenian Information and Advice (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 the 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 trustees do not consider that that significant judgements or key sources of estimation uncertainty were involved in the preparation of these financial statements, The principal accounting policies adopted 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. All 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

NOTES TO THE FINANCIAL STATEMENTS

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.

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 are 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 e.g. the cost of trustee meetings, preparing statutory financial statements and the independent examiners fees. 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

Depreciation is provided on tangible fixed assets at the following annual rates in order to write off each asset over its estimated useful life.

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

Freehold land is not depreciated. 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 purchase 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 have 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

NOTES TO THE FINANCIAL STATEMENTS

would not benefit the readers of the financial statements 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.

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 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 restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for 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) Fund accounting

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 and other creditors. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2. DONATIONS

	31.3.24	31.3.23
	£	£
Membership fees	4,643	5,157
Donations	35,889	22,374
Gift aid	15,621	2,591
Other fundraising income	<u>6,778</u>	<u>7,157</u>
	<u>62,931</u>	<u>37,279</u>

NOTES TO THE FINANCIAL STATEMENTS

3. INCOME FROM CHARITABLE ACTIVITIES

		31.3.24	31.3.23
	Activity	£	£
Grants	Advice and Information (A&I)	49,158	39,815
Grants	Advice Workforce Development Programme (AWDP)	10,000	-
Grants	Children's / Youth Project (ACPG/YP)	17,880	16,380
Grants	Cultural / Educational Expenditure and Library (CEE&L)	1,440	4,746
Grants	Digital Inclusion Project (DIP)	4,859	47,074
Grants	Elderly Club / Carers break (EAP)	7,646	11,292
Grants	Health and Care Support Project (H&CS)	-	3,800
Grants	Household Winter & Cost of Living Support (HW&CLS)	28,129	12,990
		<u>119,112</u>	<u>136,097</u>

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

		31.3.24	31.3.23
		£	£
FUNDERS			
	Barkev Kassardjian Sis Trust (ACPG/YP)	500	500
	BBC Children in Need (ACGP/YP)	9,980	10,480
	Benlian Trust (ACPG)	500	500
	British Science Association (ACGP/YP)	500	500
	City Bridge Foundation (A&I)	34,920	35,140
	Institute of Development Studies / Art & Health Project (ACGP/YP)	1,500	-
	Jack Petchey Foundation (YP)	1,900	900
	Local Giving & Post Code Community (EAP)	500	-
	London Borough of Ealing (Adult Learning)	1,440	4,746
	London Borough of Ealing / Carers Respite/Dementia Concern (EAP)	5,646	11,292
	London Borough of Ealing / Connecting Communities (EAP)	4,859	-
	London Borough of Ealing /EAS Mencap (A&I)	4,238	4,175
	London Borough of Ealing/Household Support Fund (HWS)	18,245	12,990
	London Borough of Ealing/Warming Space (HW&CLS)	1,500	-
	London Borough of Ealing-Digital Inclusion (DIP)	-	1,000
	London Borough of Hounslow (Community Engagement)	-	3,800
	London Churches Refugees Funds	-	500
	London Community Foundation (HW&CLS)	9,884	-
	London Legal Trust (ADWP)	10,000	-
	National Lottery Reaching Community Fund (DIP)	-	46,074
	Pathways Trust (A&I)	10,000	-
	Young Ealing Foundation (ACPG/YP)	3,000	3,500
		<u>119,112</u>	<u>136,097</u>

NOTES TO THE FINANCIAL STATEMENTS

4. CHARITABLE ACTIVITIES COSTS

	Direct costs	Support costs (See note 5)	Totals
	£	£	£
Advice and Information (A&I)	47,594	14,940	62,534
Advice Workforce Development Programme (AWDP)	10,000	2,721	12,721
Children's & Youth Project (ACPGNP)	16,348	6,635	22,983
Cultural Educational Expenditure and Library (CEE&L)	1,440	392	1,832
Digital Inclusion Project (DIP)	7,609	2,071	9,680
Elderly Club/Carers Break (EAP)	7,327	2,408	9,735
Humanitarian Relief Efforts (HRE)	8,678	-	8,678
Health and Care Support Project (H&CS)	22,555	6,137	28,692
Household Winter & Cost of Living Support (HW&CLS)	<u>23,187</u>	<u>12,596</u>	<u>35,783</u>
TOTAL EXPENDITURE	<u>144,738</u>	<u>47,900</u>	<u>192,638</u>

5. SUPPORT COSTS

		£	£
Charitable expenditure	Basis of Allocation	31.3.24	31.12.23
Salaries and wages	Estimate of the time	24,563	11,555
Office costs	Based on the needs of the projects	6,269	5,709
Furniture / equipment	Usage	505	174
Refreshments / catering	Based on the needs of the projects	410	572
Repairs & maintenance	Based on the needs of the projects	3,663	17,452
Insurance	Based on the needs of the projects	2,342	2,209
Travel expenses	Based on the needs of the projects	437	411
Sundry expenses	Based on the needs of the projects	145	84
Volunteers' expenses	Based on the needs of the projects	565	200
Subscription / membership	Based on the needs of the projects	246	194
Depreciation	Based on the needs of the projects	943	1,492
Marketing / Publications / newsletters	Based on the needs of the projects	2,157	7,268
Bad debt written off	Based on the needs of the project	<u>550</u>	<u>100</u>
		<u>42,795</u>	<u>47,420</u>
Governance costs			
Independent Examiner's / Auditors' remuneration	Based on the needs of the project	2,700	3,986
Bookkeeping/payroll	Based on the needs of the project	<u>2,405</u>	<u>3,085</u>
		<u>5,105</u>	<u>7,071</u>
Total Support Costs		<u>47,900</u>	<u>54,491</u>

Office costs include the following items: premises repairs and maintenance; light and heat; water rates; phones; postage and printing.

6. NET INCOME / (EXPENDITURE)

	31.3.24 £	1.3.23 £
Net income / (expenditure) is stated after charging:		
Independent Examiner's / Auditors' remuneration	2,700	2,650
Independent Examiners' / Auditors' remuneration – Other Services	-	1,336
Depreciation - owned assets	943	1,492

NOTES TO THE FINANCIAL STATEMENTS

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

Trustees' expenses represent the reimbursement of travel costs totalling £185 (2022/23: £92) incurred by 1 (2022/23:1) trustee member relating to attendance at meetings of the trustees.

8. STAFF COSTS	31.3.24	1.3.23
	£	£
Wages and Salaries	114,236	107,435
Social Security Costs	<u>10,743</u>	<u>10,286</u>
	<u>124,979</u>	<u>117,721</u>

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

	31.3.24	31.3.23
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 (2023: £60,000).

Key Management Remuneration

The key management personnel of the charity comprise the chief Executive Officer. The total wage costs of the key management personnel of the charity were £51,621 (2023: £49,675)

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total funds
	£	£	£
INCOME FROM:			
Donations	37,279	-	37,279
Charitable activities			
Advice and Information (A&I)	-	39,815	39,815
Children's/Youth Project (ACPG/YP)	-	16,380	16,380
Cultural/Educational Expenditure and Library (CEE&L)	-	4,746	4,746
Digital Inclusion Project (DIP)	-	47,074	47,074
Elderly Club/Carers Break (EAP)	-	11,292	11,292
Health and Care Support Project (H&CS)	-	3,800	3,800
Household Winter Support (HWS)	-	12,990	12,990
Deposit Account Interest	<u>2,938</u>	<u>-</u>	<u>2,983</u>
	<u>40,217</u>	<u>136,097</u>	<u>176,314</u>

NOTES TO THE FINANCIAL STATEMENTS

9.COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted Funds £	Restricted Funds £	Total funds £
EXPENDITURE ON:			
Advice and Information (A&I)	12,995	40,315	53,310
Children's / Youth Project (ACPG/YP)	5,763	17,880	23,643
Cultural / Educational Expenditure and Library (CEE&L)	1,701	5,277	6,978
Digital Inclusion Project (DIP)	14,287	44,323	58,610
Elderly Club / Carers Break (EAP)	3,640	11,292	14,932
Health and Care Support Project (H&CS)	4,588	14,233	18,821
Household Winter Support (HWS)	<u>4,187</u>	<u>12,990</u>	<u>17,177</u>
Total	<u>47,161</u>	<u>146,310</u>	<u>193,471</u>
NET EXPENDITURE	(6,944)	(10,213)	(17,157)
Transfer between funds	<u>(531)</u>	<u>531</u>	-
Net movements in funds	(7,475)	(9,682)	(17,157)
Total funds brought forward	<u>428,507</u>	<u>43,425</u>	<u>471,932</u>
TOTAL FUNDS CARRIED FORWARD	<u>421,032</u>	<u>33,743</u>	<u>454,775</u>

10. TANGIBLE FIXED ASSETS

	Freehold property £	Equipment, fixtures and fittings £	Motor vehicle £	Totals £
Cost				
As at 1 April 2023	216,712	6,966	28,277	251,955
As at 31 March 2024	<u>216,712</u>	<u>6,966</u>	<u>28,277</u>	<u>251,955</u>
Depreciation	-			
As at 1 April 2023	-	2,281	28,277	30,558
Charge for year	-	943	-	943
As at 31 March 2024	-	<u>3,224</u>	<u>28,277</u>	<u>31,501</u>
NET BOOK VALUE				
As at 31 March 2024	<u>216,712</u>	<u>3,742</u>	=	<u>220,454</u>
As at 31 March 2023	<u>216,712</u>	<u>4,685</u>	=	<u>221,397</u>

NOTES TO THE FINANCIAL STATEMENTS

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24 £	31.3.23 £
Trade debtors	333	5,300
Other debtors	43	43
Prepayment and accrued income	<u>2,140</u>	<u>272</u>
	<u>2,516</u>	<u>5,615</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24 £	31.3.23 £
Trade creditors	768	379
Accrued expenses	<u>2,700</u>	<u>3,874</u>
	<u>3,468</u>	<u>4,253</u>

13. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movements in funds £	At 31.3.24 £
Unrestricted funds			
General Fund	114,320	21,270	135,589
<u>Designated Funds</u>			
Building and equipment fund	50,000	-	50,000
Contingency fund	40,000	-	40,000
Freehold property fund	<u>216,712</u>	-	<u>216,712</u>
	421,032	21,270	442,302
Restricted funds			
Advice and Information (A&I)	-	-	-
Advice Workforce Development Programme (AWDP)	-	-	-
Capital Expenditure and Building Costs	2,150	-	2,150
Children' s / Youth Project (ACPG/YP)	-	-	-
Cultural / Educational Expenditure end Library (CEE&L)	-	-	-
Digital Inclusion Project (DIP)	3,465	(2,750)	715
Elderly Club / Carers Break (EAP)	-	-	-
Health and Care Support Project (H&CS)	28,128	(22,555)	5,573
Household Winter & Cost of Living Support (HW&CLS)	-	-	-
	<u>33,743</u>	<u>(25,305)</u>	<u>8,438</u>
TOTAL FUNDS	<u>454,775</u>	<u>(4,035)</u>	<u>450,740</u>

NOTES TO THE FINANCIAL STATEMENTS

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	69,491	(48,221)	21,270
Restricted funds			
Advice and Information (A&I)	49,158	(49,158)	-
Advice Workforce Development Programme (AWDP)	10,000	(10,000)	-
Children' s/Youth Project (ACPGNP)	17,880	(17,880)	-
Cultural/Educational Expenditure end Library (CEE&L)	1,440	(1,440)	-
Digital Inclusion Project (DIP)	4,859	(7,609)	(2,750)
Elderly Club/Carers Break (EAP)	7,646	(7,646)	-
Health and Care Support Project (H&CS)	-	(22,555)	(22,555)
Household Winter & Cost of Living Support (HW&CLS)	<u>28,129</u>	<u>(28,129)</u>	-
	119,112	(144,417)	(25,305)
TOTAL FUNDS	<u>188,603</u>	<u>(192,638)</u>	<u>(4,035)</u>

	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
<u>Designated Funds:</u>				
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)	38,561	(10,433)	-	28,128
	<u>43,425</u>	<u>(10,213)</u>	<u>531</u>	<u>33,743</u>
TOTAL FUNDS	<u>471,932</u>	<u>(17,157)</u>	<u>-</u>	<u>454,775</u>

NOTES TO THE FINANCIAL STATEMENTS

13. MOVEMENT IN FUNDS – continued

Comparative 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)
Children's/Youth Project (ACPG/YP)	16,380	(17,880)	(1,500)
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 & cost of living Support (HWS)	12,990	(12,990)	-
	136,097	(146,310)	(10,213)
TOTAL FUNDS	176,314	(193,471)	(17,157)

Purposes of restricted funds

The nature of the restricted funds is 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: 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 general funds to contingency fund in the amount of £nil (2023: £6,500).

During the year transfer made between general funds to buildings and equipment fund in the amount of £nil (2023: £10,000).

NOTES TO THE FINANCIAL STATEMENTS

14. RELATED PARTY DISCLOSURES

Other than Trustees' expenses disclosed in Note 7 and Key management remuneration disclosed in Note 8, there were no related party transactions for the year ended 31 March 2024 nor for the year ended 31 March 2023.

15. 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.

16. HERITAGE ASSETS

The charity's 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

The charity has 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 charity are in the form of books, journals, maps, photographs, paintings, newspapers, newsletters, calendars, DVDs, CDs, cassettes, videos, and various other artefacts 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 charity will be returned to the donor or by request of the donor will be disposed of by the charity. The charity 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, the charity will consider making purchases in exceptional circumstances.

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

17. 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.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024
(These pages do not form part of the Statutory Annual Report)

	31.3.24 £	31.3.23 £
INCOME		
Donations		
Membership fees	4,643	5,157
Donations	35,889	22,374
Gift aid	15,621	2,591
Other fundraising income	<u>6,778</u>	<u>7,157</u>
	62,931	37,279
Investment income		
Deposit account interest	6,560	2,938
Charitable activities		
Statutory grants	35,928	37,003
Grants from trusts	<u>83,184</u>	<u>99,094</u>
	119,112	136,097
Total incoming resources	188,603	176,314
EXPENDITURE		
Charitable activities		
Wages	89,830	96,015
Social security	5,586	5,150
Subcontractor labour	9,233	9,629
Publications / newsletters	320	233
Refreshments / catering	1,695	2,070
Events and outings	10,153	7,641
Minibus	2,032	2,095
Donations (Humanitarian Relief Efforts)	8,678	1,270
Travel expenses	55	1,329
Training	-	942
Volunteers' expenses	79	69
Subscription / membership	561	50
Compliance costs	114	1,251
Household & Cost of Living Support (H&CLS)	<u>16,402</u>	<u>11,236</u>
	144,738	138,980

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024 -continued
(These pages do not form part of the Statutory Annual Report)**

	31.3.24	31.3.23
	£	£
Support costs		
Charitable activities		
Salaries and wages	24,406	11,420
Social security	157	135
Office costs	6,269	5,709
Furniture / equipment	505	174
Refreshments / catering	410	572
Repairs & maintenance	3,663	17,452
Insurance	2,342	2,209
Travel expenses	437	411
Sundry expenses	145	84
Volunteers' expenses	565	200
Subscription / membership	246	194
Depreciation	943	1,492
Marketing / Publications / newsletters	2,157	7,268
Bad debt write-off	550	100
	42,795	47,420
Governance costs		
Independent Examiner's/ Auditors' remuneration	2,700	3,986
Bookkeeping/payroll	2,405	3,085
	5,105	7,071
Total resources expended	192,638	193,471
Net (Expenditure)	<u>(4,035)</u>	<u>(17,157)</u>