

BRENT IRISH ADVISORY SERVICE

(A company limited by guarantee, not having a share capital)

Annual Report and Audited Financial Statements

for the year ended 31 March 2019

Allen Tully & Co.
19 Palace Square
London
SE19 2LT

Company Number: 2269918
Charity Number: 1059801

BRENT IRISH ADVISORY SERVICE

(A company limited by guarantee, not having a share capital)

CONTENTS

	Page
Trustees' and Other Information	3
Trustees' Annual Report	4 - 8
Statement of Trustees' Responsibilities	9
Independent Auditor's Report	10 - 12
Statement of Financial Activities	13
Balance Sheet	14
Notes to the Financial Statements	15 - 21
Supplementary Information relating to the Financial Statements	23

BRENT IRISH ADVISORY SERVICE

(A company limited by guarantee, not having a share capital)

TRUSTEES' AND OTHER INFORMATION

Trustees	Mr Colum Moloney (Chairperson) Mr Donal MacCraith (Secretary) Ms Mary Cribbin (Treasurer) Mr Thomas Traynor Mr David Long
Company Secretary	Mr Donal MacCraith (Secretary)
Charity Number in England and Wales	1059801
Company Number	2269918
Registered Office and Principal Address	379-381 High Road Willesden London NW102JR United Kingdom
Auditors	Allen Tully & Co. 19 Palace Square London SE19 2LT United Kingdom
Bankers	Charities Aid Foundation 25 Kings Hill Avenue Kings Hill West Malling ME19 4TA United Kingdom

BRENT IRISH ADVISORY SERVICE

(A company limited by guarantee, not having a share capital)

TRUSTEES' ANNUAL REPORT

for the year ended 31 March 2019

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the year ended 31 March 2019.

The financial statements are prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the company are also charity trustees for the purpose of charity law and under the company's constitution are known as members of the board of trustees.

In this report the trustees of BRENT IRISH ADVISORY SERVICE present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 March 2019.

The company is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the organisation has implemented its recommendations where relevant in these financial statements.

Financial Results

At the end of the year the company has assets of £127,188 (2018 - £122,091) and liabilities of £35,197 (2018 - £12,175). The net assets of the company have decreased by £(17,925).

Trustees

The trustees who served throughout the year, except as noted, were as follows:

Mr Colum Moloney (Chairperson)
Mr Donal MacCraith (Secretary)
Ms Mary Cribbin (Treasurer)
Mr Thomas Traynor
Mr David Long

In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

The secretary who served during the year are was:

Mr Donal MacCraith (Secretary)

Compliance with Sector-Wide Legislation and Standards

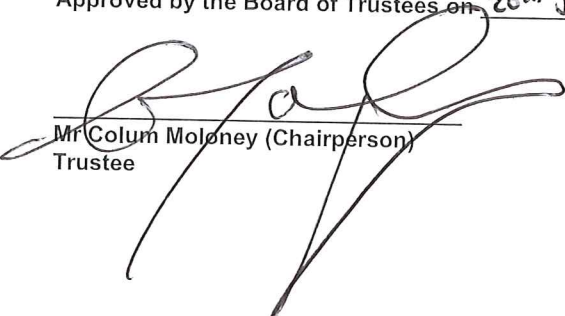
The company engages pro-actively with legislation, standards and codes which are developed for the sector. BRENT IRISH ADVISORY SERVICE subscribes to and is compliant with the following:

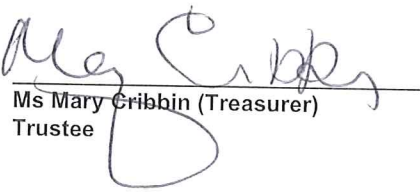
- The Companies Act 2006
- The Charities SORP (FRS 102)

Auditors

Allen Tully & Co. were appointed auditors by the trustees to fill the casual vacancy and they have expressed their willingness to continue in office in accordance with the Section 485 of the Companies Act 2006.

Approved by the Board of Trustees on 20th June 2019 and signed on its behalf by:


Mr Colum Moloney (Chairperson)
Trustee


Ms Mary Cribbin (Treasurer)
Trustee

BRENT IRISH ADVISORY SERVICE
(a company limited by guarantee, not having a share capital)
TRUSTEES' ANNUAL REPORT
for the year ended 31 March 2019

CHAIRMAN'S STATEMENT

2018 was a significant milestone in the history of the Brent Irish Advisory Service (BIAS) celebrating 40 years supporting the UK's largest Irish Community. Over the last 12 months BIAS has raised over £212,894 in extra income for clients helping to move people out of poverty.

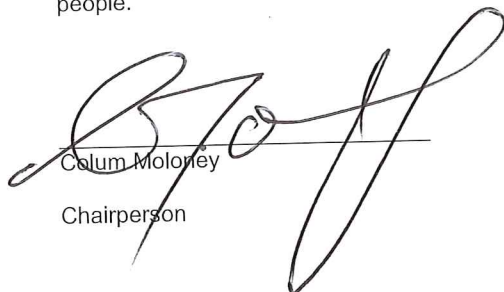
I would like to thank the staff, volunteers, trustees and all that provide financial support that enables us to help those most in need in our community. The board of trustees meet regularly to review the progress of the projects and work closely with the Director to adapt to changing circumstances.

BIAS has experienced significant challenges during 2018 with three out of four long term staff taking the opportunity to return back to Ireland to live and retire. I want to acknowledge their huge contribution over the last four years to both BIAS and the Irish Community. BIAS has overseen a year of significant progress and achievements with more being asked to be done by fewer staff with significantly less financial resources available. The climate of austerity continues to make life very challenging for BIAS' future.

BIAS had over 3000 attendances across our services which is testimony to the level of need and support provided by BIAS. Our direct experience is a significant increase in the number of clients presenting at our Welfare Service in crisis needing help with complex matters and BIAS is now having to make hard decisions on whom we can help as we do not have the resources to meet the demand. BIAS continues to use an online cloud-based database and casework system which allows staff to be more efficient and whilst helpful does not address the current lack of resources to meet this real need.

BIAS continues to operate under the Advice Quality Standard (AQS) for our welfare service and provides confidence of BIAS quality service. This includes a full review of policies, procedures and practices to meet a national standards bar set by the advice sector.

NCVO has indicated that the climate of Government cutbacks and austerity has impacted most severely upon small ethnic minority charities, such as BIAS. We will continue to monitor and respond to key developments affecting the charity, so that BIAS may continue to provide much-needed services to local disadvantaged and marginalised Irish people.



Colum Moloney
Chairperson

BRENT IRISH ADVISORY SERVICE
(a company limited by guarantee, not having a share capital)
TRUSTEES' ANNUAL REPORT
for the year ended 31 March 2019

PRINCIPAL ACTIVITIES

BIAS's charitable purposes are to provide advice, information and support to vulnerable Irish people living in the London Borough of Brent and surrounding areas. Brent has the highest Irish population in Great Britain, with the majority in the over 60 age group. BIAS collaborates with other similar local services and contributes to related local strategy development.

How our activities deliver public benefit

The Management Committee confirm that they have complied with the duty in section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit and publication by Charity Commission 'Charities and Public Benefit'.

STRUCTURE, GOVERNANCE and MANAGEMENT

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 22 June 1988 and its governing document was amended by special resolution on 27 September 1996 and registered as a charity on 16 December 1996. The company was established under a Memorandum of Association, which established the objects and power of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

Recruitment and Appointment of Management Committee

The directors of the company are also charity trustees for the purpose of charity law and under the company's Articles are also designated Members of the Management Committee. Under the requirement of the Memorandum and Articles of Association the members of the Management Committee are elected to serve for a period of twelve months. After this time they must be re-elected at the next Annual General Meeting.

The charity has a good mixture of business, community and legal skills represented on the Management Committee. In an effort to maintain this broad mixture of skills, members of the Board are requested to provide a list of skills and update it on a yearly basis.

Trustee Induction and Training

A new induction pack is currently in the process of being finalised to provide to new Board members. New committee members will meet both the Chair of the Management Committee and the Director as part of their induction, which will cover:

- The obligations of Members of the Management Committee;
- The main documents which set out the operational framework for the charity including the Memorandum, and Articles;
- Resourcing and the current financial position as set out in the latest published accounts;
- Future plans and objectives;

Organisational Structure

Brent Irish Advisory Service has a Management Committee; there is a maximum number of eight Trustees. The Committee meet every eight weeks and are responsible for the strategic direction and policy of the charity. At present the Management Committee has a variety of professional backgrounds relevant to the work of the charity. The Company Secretary sits on the Committee but has no voting rights. The Director holds regular informal meetings supportive of day-to-day management with the Chair, Treasurer and Company Secretary. The Director is responsible for the day to day running of the service, ensuring that the charity delivers the services specified and that performance targets are met. The Director, ensuring that staff continues to develop their skills in line with current and best practice, carries out operational management and line management.

Key management personnel

BIAS is a small charity with a Director, Advice Manager, p/t Community Advice Worker and p/t Finance Worker which are instrumental in key operational areas.

The Director works with the board of trustees of the Charity and is in charge of directing and controlling, running and operating the charity on a day to day basis. All Trustees give their time freely and do not receive any remuneration in the year.

Pay policy for senior staff

The pay of the Director is reviewed annually and would be reviewed in line with average earnings and the current financial position of the Charity. Any financial decision of the pay of the Director would need to be authorised by the Board of Trustees.

BRENT IRISH ADVISORY SERVICE
(a company limited by guarantee, not having a share capital)
TRUSTEES' ANNUAL REPORT
for the year ended 31 March 2019

Related parties and co-operation with other organisations

BIAS has shared the building with Brent Mencap for over four years. BIAS works with a number of statutory and voluntary sector organisations in relation to service delivery.

Risk Management

The Management Committee has conducted a review of the major risks to which the charity is exposed and the BIAS risk register has been updated. There is no change to the principal risks:

- 1) Changing funding environment;
- 2) Internal financial controls and
- 3) Risks to health and safety.

Measures have been taken to mitigate these and other significant risks, which have included the development of new policies and procedures and specific staff training.

OBJECTIVES AND ACTIVITIES

The company is a charity striving to relieve poverty, disadvantage and social exclusion among vulnerable Irish people locally in Brent and across Britain. To achieve this BIAS provides a range of advice, information, support, recreational and welfare facilities as well as contributing to local and national developments affecting the clients group.

Ensuring our work delivers our aims

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help. The review also helps us ensure our aims, objectives and activities remained focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

The focus of our work

Our main objectives for the year continued to be promotion of services to our target group. The strategies we used to meet these objectives included:

1) Advocacy and Advice service:

BIAS continues to provide advocacy to the Irish community on welfare and on other advocacy areas. BIAS supports over 250 people each year and has over 792 client visits to our drop in advice surgeries on a yearly basis. BIAS regularly supports people presenting in crisis with multiple and complex advice needed. BIAS additionally would like to extend one to one support to those most vulnerable in their homes to access services and entitlement as they are often overlooked. Any future development of services and specialisms will be subject to funding including expansion of telephone advice.

2) Pensioner groups (North-London)

BIAS provides weekly pensioners groups on Thursdays with the aim to reduce isolation and improve health and welfare by running a range of activities that promote physical and mental wellbeing. BIAS supports 40-60 people on a weekly basis with over 2000 attendances on a yearly basis. BIAS also provides XMAS and St Patrick events and we support up to 300 people each year at these events. Any further extension will be subject to funding.

ACHIEVEMENTS AND PERFORMANCE

BIAS continued to deliver two projects and faced unique challenges with more being done with less staff.

Active Ageing Club

BIAS continues to operate from the Trades Hall in Cricklewood for our Active Ageing Club which delivers our weekly tea dance. BIAS has over 2000 attendances yearly and supports up to sixty people weekly.

Welfare Advice Service

BIAS also opened an additional drop in day to increase access for our welfare services and help to support more people in need. In our experience more people are presenting themselves and have complex multiple needs and are often in crisis. BIAS provides over 807 pieces of advice work to over 792 attendances yearly with 1.5 staff. BIAS has raised an additional £212,000 in benefits income claimed for clients. A number of clients were rehoused in North London and clients were supported to sustain an existing tenancy.

BRENT IRISH ADVISORY SERVICE
(a company limited by guarantee, not having a share capital)
TRUSTEES' ANNUAL REPORT
for the year ended 31 March 2019

Online Casework and Database

BIAS continues to use an online cloud-based database that has been designed to meet the specific needs of all BIAS projects including casework for our welfare service. This enables improved performance and communication between all staff and resources are utilised more efficiently. BIAS can provide detailed reporting to funders, quantifying value and quality standards achieved. BIAS has had a long-established track record of delivering projects to the local community ensuring tangible benefits to the community.

FINANCIAL REVIEW

Grant funding has stayed relatively consistent with the prior year. BIAS are working hard to diversify funding but are limited by organisational size to help achieve these goals and at the same time deliver front line services. The accounts showed a surplus of £11,850 before grant deferral which is a significant improvement on previous years.

Principal Funding Sources

The Emigrant Support Programme (Ireland) provided just over 67% of BIAS funding.

Investment powers and policy

The majority of BIAS funds are spent in the short term so there are few funds for longer-term investment. BIAS holds income in a Charities Aid Foundation bank account attracting nominal interest. BIAS will look at higher interest-bearing account in 2019-20.

Reserves policy and going concern

The Management Committee is committed to a policy of achieving general reserves equivalent to six months' running costs. BIAS current designated reserve level is £30,000, which is equivalent to 1.5/2 months running costs at year-end. A formal reserves policy is available from BIAS offices as a source of further information.

Plan for Future Periods

A major financial concern for the Charity will be ongoing financial sustainability given the reduction in funding over the past two years and the continued financial outlook to the voluntary sector. BIAS continues to review projects and resources to look at achieving additional cost savings.

(a) Outreach

BIAS provides limited 1:1 outreach assessments in clients' own homes and has developed appropriate and related policies and procedures. BIAS would like to extend 1:1 outreach services into other BIAS service provisions (e.g. advice-giving).

(b) Pensioners Groups

The Pensioners Group has proved popular among Irish pensioners in Brent. The service has proven to be an effective form of service outreach to the Irish community, attracting many to other Irish services and BIAS would like to expand this service.

(c) Volunteers

BIAS values the contributions of volunteers toward meeting the charity aims. BIAS has 6 volunteers contributing to BIAS during 2018-19. BIAS estimates the volunteer contribution to BIAS services during the year as equivalent to a financial value of £8500 (costed at minimum wage level per hour). BIAS plans to attract further voluntary input into the charity.

(d) Telephone advice

BIAS provides limited telephone advice and guidance at this time but would like to increase access, including options of Skype and other online mediums. Future expansion will be subject to funding.

(e) Banks

BIAS continues to bank with the Charities Aid Foundation Bank and has enabled the use of an interest-bearing savings account and online banking, while reducing bank charges.

BRENT IRISH ADVISORY SERVICE

(A company limited by guarantee, not having a share capital)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the year ended 31 March 2019

The trustees, who are also directors of BRENT IRISH ADVISORY SERVICE for the purposes of company law, are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the trustees as the directors to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A (Small Entities). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period.

In preparing these financial statements, the trustees are required to:

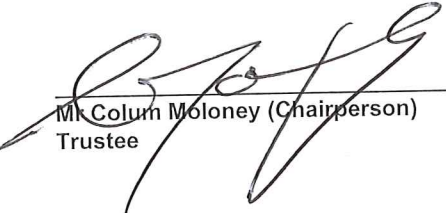
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

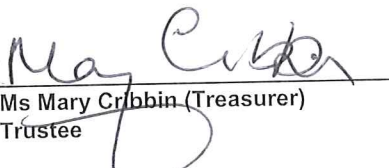
The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006 the Charities Act 2011 and the Charities Act (Northern Ireland) 2008. They are also responsible for safeguarding the assets of the 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 (information needed by the company's auditor in connection with preparing the auditor's report) of which the company's auditor is unaware, and
- the trustees have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

Approved by the Board of Trustees on 20th June 2019 and signed on its behalf by:


Mr Colum Moloney (Chairperson)
Trustee


Ms Mary Cribbin (Treasurer)
Trustee

INDEPENDENT AUDITOR'S REPORT

to the Members of BRENT IRISH ADVISORY SERVICE

(A company limited by guarantee, not having a share capital)

Report on the audit of the financial statements

Opinion

We have audited the company financial statements of BRENT IRISH ADVISORY SERVICE ('the company') for the year ended 31 March 2019 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and the related notes to the financial statements, including a summary of significant accounting policies set out in note 7. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion, when reporting in accordance with a fair presentation framework the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 March 2019 and of the company's 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; 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 Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the Provisions Available for Audits of Small Entities, in the circumstances set out in Note 8 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We do not believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for an opinion

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other Information

The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. The trustees are responsible for the other information. 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 statements 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Opinion on other matter prescribed by the Companies Act 2006

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

- in our opinion, the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Annual Report been prepared in accordance with applicable legal requirements.

INDEPENDENT AUDITOR'S REPORT

to the Members of BRENT IRISH ADVISORY SERVICE

(A company limited by guarantee, not having a share capital)

Matters on which we are required to report by exception

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

- we have not obtained all the information and explanations that we considered necessary for the purpose of our audit; and
- we were unable to determine whether adequate accounting records had been kept.

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
- 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 prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the Trustees' Annual Report.

Responsibilities of trustees for the financial statements

As explained more fully in the Statement of Trustees' Responsibilities, the trustees 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 they 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 company's ability to continue as a going concern, disclosing, as applicable, matters related to the going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our responsibility is to conduct an audit of the company's financial statements in accordance with ISAs (UK) and to issue an auditor's report, however, because of the matters described in the Basis for disclaimer of opinion paragraph, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the financial statements.

Further information regarding the scope of our responsibilities as auditor

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

INDEPENDENT AUDITOR'S REPORT

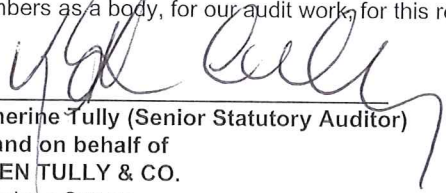
to the Members of BRENT IRISH ADVISORY SERVICE

(A company limited by guarantee, not having a share capital)

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

The purpose of our audit work and to whom we owe our responsibilities

This report is made solely to the 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 company's members those matters we are required to state to them in an auditor's 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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Katherine Tully (Senior Statutory Auditor)

for and on behalf of

ALLEN TULLY & CO.

19 Palace Square

London

SE19 2LT

United Kingdom

28/06/2019.

BRENT IRISH ADVISORY SERVICE

(A company limited by guarantee, not having a share capital)

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)
for the year ended 31 March 2019

	Notes	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total 2019 £	Unrestricted Funds 2018 £	Restricted Funds 2018 £	Total 2018 £
Incoming Resources							
Voluntary Income	9.1	14,611	-	14,611	13,616	-	13,616
Charitable activities							
- Grants from governments and other co-funders	9.2	20,210	96,825	117,035	18,636	117,600	136,236
Investments	9.3	135	-	135	312	-	312
Total incoming resources		34,956	96,825	131,781	32,564	117,600	150,164
Resources Expended							
Charitable activities	10.1	53,399	96,307	149,706	49,377	124,601	173,978
Net incoming/outgoing resources before transfers		(18,443)	518	(17,925)	(16,813)	(7,001)	(23,814)
Gross transfers between funds		17,063	(17,063)	-	-	-	-
Net movement in funds for the year		(1,380)	(16,545)	(17,925)	(16,813)	(7,001)	(23,814)
Reconciliation of funds							
Balances brought forward at 1 April 2018	17	63,596	46,320	109,916	80,409	53,321	133,730
Balances carried forward at 31 March 2019		62,216	29,775	91,991	63,596	46,320	109,916

The Statement of Financial Activities includes all gains and losses recognised in the year.
All income and expenditure relate to continuing activities.

BRENT IRISH ADVISORY SERVICE

(A company limited by guarantee, not having a share capital)

Company Number: 2269918

BALANCE SHEET

as at 31 March 2019

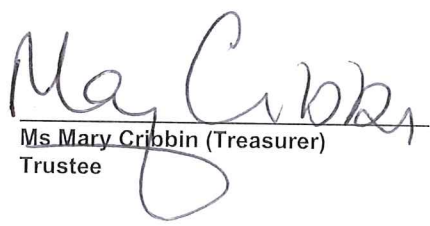
	Notes	2019 £	2018 £
Current Assets			
Debtors	15	477	295
Cash and cash equivalents		126,711	121,796
		<u>127,188</u>	<u>122,091</u>
Creditors: Amounts falling due within one year	16	<u>(35,197)</u>	<u>(12,175)</u>
Net Current Assets		<u>91,991</u>	<u>109,916</u>
Total Assets less Current Liabilities		<u>91,991</u>	<u>109,916</u>
Funds			
Restricted trust funds		29,775	46,320
Unrestricted designated funds		30,000	30,000
General fund (unrestricted)		32,216	33,596
Total funds	17	<u>91,991</u>	<u>109,916</u>

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Trustees and authorised for issue on 20th June 2019 and signed on its behalf by


Mr Golum Moloney (Chairperson)
Trustee


Ms Mary Cribbin (Treasurer)
Trustee

BRENT IRISH ADVISORY SERVICE

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2019

1. CASH AND CASH EQUIVALENTS

Cash and Cash Equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within creditors.

2. GOVERNMENT OF IRELAND: EMIGRANT SUPPORT PROGRAMME (ESP)

A grant of £119,100 was received for the year from 1st July 2018 to 30th June 2019. The funds were restricted for the following projects:

- (i) Elderly Advocacy and Outreach Service - £115,000 toward staff salaries and project costs.
- (ii) Active Ageing Pensioners Service - £4,100 toward project costs.

Nine months grant income was utilised in this accounting period. Three months grant income amounting to £29,775 has been deferred to the 2019-20 year and will be utilised by 30th June 2019.

3. CVS BRENT GRANT

A grant of £7,500 was received from CVS Brent for the BAF project. The funds are restricted and fully recognised in the accounting period.

4. PENSION COMMITMENTS

The charity operates a defined contribution pension scheme. Pension costs for the year were £2,221 (2018 - £2,358). There is no outstanding contribution at the balance sheet date

5. RELATED PARTY TRANSACTIONS

There were no related party transactions in the current or prior year.

6. GENERAL INFORMATION

BRENT IRISH ADVISORY SERVICE is a company limited by guarantee incorporated in the United Kingdom. The registered office of the company is 379-381 High Road, Willesden, London, NW102JR, United Kingdom which is also the principal place of business of the company. The financial statements have been presented in Pound Sterling (£) which is also the functional currency of the company.

BRENT IRISH ADVISORY SERVICE

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

continued

for the year ended 31 March 2019

7. ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Companies Act 2006 and the Charities (Accounts and Reports) Regulations 2008 made under the Charities Act 2011. They also comply with the Statement of Recommended Practice (SORP FRS102 2015) and with the financial reporting standards. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charitable company's financial statements.

The charitable company meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policies.

Cash flow statement

The company has availed of the exemption in FRS 102 from the requirement to produce a cash flow statement because it is classified as a small company.

Fund accounting

The following are the categorises of funds maintained:

Restricted funds

Restricted Funds are funds which are to be used in accordance with specific resolutions imposed by donors or grant funders or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Unrestricted funds

Unrestricted Designated Funds comprise 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.

Incoming Resources

Voluntary income or capital is included in the Statement of Financial Activities when the company is legally entitled to it, its financial value can be quantified with reasonable certainty and there is reasonable certainty of its ultimate receipt. Entitlement to legacies is considered established when the company has been notified of a distribution to be made by the executors. Income received in advance of due performance under a contract is accounted for as deferred income until earned. Grants for activities are recognised as income when the related conditions for legal entitlement have been met. All other income is accounted for on an accruals basis.

Interest Receivable is interest on funds held on deposit. It is included when receivable and the amount can be measured reliably by the charity upon notification of the interest paid or payable by the Bank.

Resources Expended

All resources expended are accounted for on an accruals basis. Charitable activities include costs of services and grants, support costs and depreciation on related assets. Costs of generating funds similarly include fundraising activities. Non-staff costs not attributed to one category of activity are allocated or apportioned pro-rata to the staffing of the relevant service. Finance, HR, IT and administrative staff costs are directly attributable to individual activities by objective. Governance costs are those associated with constitutional and statutory requirements.

BRENT IRISH ADVISORY SERVICE

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

continued

for the year ended 31 March 2019

Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the company from government agencies and other co-funders, but not yet received at year end, is included in debtors.

Creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method except where the effect of discounting would be immaterial. In such cases they are stated at cost.

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation

No current or deferred taxation arises as the company has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

The charity is exempt from taxation under S505 Income and Corporation Taxes Act 1988.

Grants receivable

A grant is recognised only when there is reasonable assurance that (a) the entity will comply with any conditions attached to the grant and (b) the grant will be received. The grant is recognised as income over the period necessary to match them with the related costs, for which they are intended to compensate, on a systematic basis. A grant receivable as compensation for costs already incurred or for immediate financial support, with no future related costs, should be recognised as income in the period in which it is receivable. Where capital grants are received, they are amortised over the life of the asset and in line with the depreciation policy of the class of asset.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the Statement of Financial Activities.

Pensions

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. Annual contributions payable to the company's pension scheme are charged to the income and expenditure account in the period to which they relate

8. PROVISIONS AVAILABLE FOR AUDITS OF SMALL ENTITIES

In common with many other charitable companies of our size and nature, we use our auditors to assist with the preparation of the financial statements.

9. INCOME

9.1 DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	2019 £	2018 £
Donations	14,611	-	14,611	13,616

BRENT IRISH ADVISORY SERVICE

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

continued

for the year ended 31 March 2019

9.2	CHARITABLE ACTIVITIES		Unrestricted Funds £	Restricted Funds £	2019 £	2018 £	
	Pension Club and Day Care Activities		13,471	-	13,471	13,538	
	Welfare Services		6,739	-	6,739	5,098	
	Grants		-	96,825	96,825	117,600	
			<u>20,210</u>	<u>96,825</u>	<u>117,035</u>	<u>136,236</u>	
9.3	INVESTMENTS		Unrestricted Funds £	Restricted Funds £	2019 £	2018 £	
	Investment Income		<u>135</u>	<u>-</u>	<u>135</u>	<u>312</u>	
10.	EXPENDITURE						
10.1	CHARITABLE ACTIVITIES	Direct Costs £	Other Costs £	Support Costs £	2019 £	2018 £	
	Welfare Services	136,229	-	5,233	141,462	171,315	
	Pension Club and Day Care Activities	<u>5,829</u>	<u>-</u>	<u>-</u>	<u>5,829</u>	<u>2,663</u>	
		<u>142,058</u>	<u>-</u>	<u>5,233</u>	<u>147,291</u>	<u>173,978</u>	
10.2	SUPPORT COSTS			Charitable Activities £	2019 £	2018 £	
	Other Staff costs			2,233	2,233	-	
	Audit Fees			3,000	3,000	-	
	Governance Costs			<u>-</u>	<u>-</u>	<u>15,748</u>	
				<u>5,233</u>	<u>5,233</u>	<u>15,748</u>	
11.	ANALYSIS OF SUPPORT COSTS	Basis of Apportionment			2019 £	2018 £	
	Other Staff costs	Activity			2,233	-	
	Audit Fees	Activity			3,000	-	
	Governance Costs				<u>-</u>	<u>15,748</u>	
					<u>5,233</u>	<u>15,748</u>	
12.	NET INCOMING RESOURCES				2019 £	2018 £	
	Net Incoming Resources are stated after charging/(crediting):						
	(Surplus)/deficit on disposal of tangible fixed assets					-	932
	Auditor's remuneration:						
	- audit services					3,000	5,400

BRENT IRISH ADVISORY SERVICE

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

continued

for the year ended 31 March 2019

13. INVESTMENT AND OTHER INCOME	2019	2018
	£	£
Bank interest	135	312
	<u> </u>	<u> </u>

14. EMPLOYEES AND REMUNERATION**Number of employees**

The average number of persons employed (including executive trustees) during the year was as follows:

	2019	2018
	Number	Number
Project & Administrative Staff	5	4
Director	1	1
	<u> </u>	<u> </u>
	6	5
	<u> </u>	<u> </u>

The staff costs comprise:	2019	2018
	£	£

Wages and salaries	95,677	111,054
Social security costs	8,402	7,256
Pension costs	2,221	2,358
	<u> </u>	<u> </u>
	106,300	120,668
	<u> </u>	<u> </u>

The key management is composed of a Director. The remuneration associated with the post does not exceed £60,000 for the accounting period.

No trustees are key managers in the charity and no trustees received any remuneration during the reporting period.

There are no employees who received employee benefits (excluding employer pension costs) of more than £60,000 for the reporting period.

15. DEBTORS	2019	2018
	£	£
Other debtors	477	295
	<u> </u>	<u> </u>
	477	295
	<u> </u>	<u> </u>

16. CREDITORS	2019	2018
Amounts falling due within one year	£	£
Other creditors	2,422	3,059
Accruals and deferred income	32,775	9,116
	<u> </u>	<u> </u>
	35,197	12,175
	<u> </u>	<u> </u>

BRENT IRISH ADVISORY SERVICE

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

continued

for the year ended 31 March 2019

17. FUNDS**17.1 RECONCILIATION OF MOVEMENT IN FUNDS**

	Unrestricted Funds £	Restricted Funds £	Total Funds £
At 1 April 2017	80,409	53,321	133,730
Movement during the financial year	(16,813)	(7,001)	(23,814)
At 31 March 2018	63,596	46,320	109,916
Movement during the financial year	(1,380)	(16,545)	(17,925)
At 31 March 2019	<u>62,216</u>	<u>29,775</u>	<u>91,991</u>

17.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 April 2018 £	Income £	Expenditure £	Transfers between funds £	Balance 31 March 2019 £
Restricted income					
Restricted Fund	46,320	96,825	(96,307)	(17,063)	29,775
Unrestricted income					
Designated Funds	30,000	-	-	-	30,000
Unrestricted Funds	33,596	34,956	(53,399)	17,063	32,216
	<u>63,596</u>	<u>34,956</u>	<u>(53,399)</u>	<u>17,063</u>	<u>62,216</u>
Total funds	<u>109,916</u>	<u>131,781</u>	<u>149,706</u>	<u>-</u>	<u>91,991</u>

17.3 ANALYSIS OF NET ASSETS BY FUND

	Current assets £	Current liabilities £	Total £
Restricted trust funds	-	(18,179)	(18,179)
Unrestricted general funds	127,188	(17,018)	110,170
	<u>127,188</u>	<u>(35,197)</u>	<u>91,991</u>

18. STATUS

The company is limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding £ 1.

19. CASH AND CASH EQUIVALENTS

	2019 £	2018 £
Cash and bank balances	<u>126,711</u>	<u>121,796</u>

BRENT IRISH ADVISORY SERVICE

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

continued

for the year ended 31 March 2019

20. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the year-end.

BRENT IRISH ADVISORY SERVICE
(A company limited by guarantee, not having a share capital)

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2019

NOT COVERED BY THE REPORT OF THE AUDITORS

BRENT IRISH ADVISORY SERVICE

(A company limited by guarantee, not having a share capital)

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

Operating Statement

for the year ended 31 March 2019

	2019 £	2018 £
Income		
Donations	14,611	13,616
Elders Day Care and Clubs	13,471	13,538
Raising Funds	6,739	5,098
DFAT: Emigration Support Programme	89,325	113,600
CVS Brent	7,500	-
Ireland Fund of Great Britain	-	4,000
	<u>131,646</u>	<u>149,852</u>
Expenses		
Wages and salaries	95,677	111,054
Social security costs	8,402	7,256
Pension costs	2,221	2,358
Other Staff costs	2,233	1,296
Premises costs	9,233	8,219
Operational costs	8,306	4,948
Publicity	1,864	2,169
Other Costs	919	1,104
Meeting Costs	-	504
Fundraising Costs	-	2,663
Pension Clubs costs	7,740	7,888
Events and Functions	10,111	8,333
Accountancy	-	9,844
Auditor's/Independent Examiner's remuneration	3,000	5,400
Client Welfare	-	10
Surpluses/deficits on disposal of tangibles	-	932
	<u>149,706</u>	<u>173,978</u>
Miscellaneous income		
Bank interest	135	312
Net deficit	<u>(17,925)</u>	<u>(23,814)</u>

