

BRENT IRISH ADVISORY SERVICE

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

Annual Report and Audited Financial Statements

for the financial year ended 31 March 2022

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

**Company Number: 2269918
Charity Number: 1059801**

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

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TRUSTEES' AND OTHER INFORMATION

Trustees	Mr Colum Moloney (Chairperson) Mr Jarlath O'Hara, (Treasurer) (Appointed 16 September 2021) Mr Donal MacCraith Mr Thomas Traynor Mr David Long Ms Kay Boland (Appointed 16 September 2021)
Company Secretary	Mr Donal MacCraith
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 financial year ended 31 March 2022

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the financial year ended 31 March 2022.

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 ended 31 March 2022.

The charity 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, the organisation has implemented its recommendations where relevant in these financial statements.

Financial Results

At the end of the financial year the charity has assets of £211,312 (2021 - £146,171) and liabilities of £95,496 (2021 - £53,852). The net assets of the charity have increased by £23,497.

Trustees

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

Mr Colum Moloney (Chairperson)
Mr Jarlath O'Hara, (Treasurer) (Appointed 16 September 2021)
Mr Donal MacCraith
Mr Thomas Traynor
Mr David Long
Ms Kay Boland (Appointed 16 September 2021)

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

The secretary who served during the financial year was:

Mr Donal MacCraith

Compliance with Sector-Wide Legislation and Standards

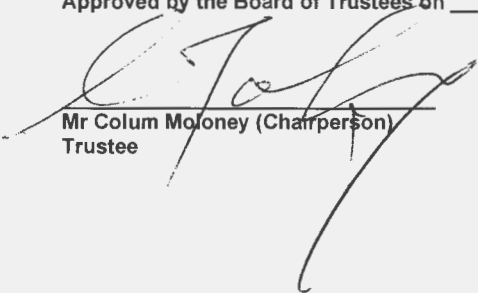
The charity engages pro-actively with legislation, standards and codes which are developed for the sector. BRENT IRISH ADVISORY SERVICE subscribes to and is compliant with the following:

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

Auditors

The auditors, Allen Tully & Co. have indicated their willingness to continue in office in accordance with the provisions of Section 485 of the Companies Act 2006.

Approved by the Board of Trustees on 29/9/2022 and signed on its behalf by:


Mr Colum Moloney (Chairperson)
Trustee


Mr Jarlath O'Hara, (Treasurer)
Trustee

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Chairs Statement

2022 continued to be a year of change with the COVID pandemic receding and many of the most vulnerable within our community continuing to rebuild confidence and community presence. This has meant that BIAS had to adapt how we delivered our services to meet those new challenges and ensure that no one was left behind.

BIAS has introduced a number of new innovative projects during this period and some are now coming to a finish:

- Community doorstep engagement (1-to-1 calls)*
- Hot food provision delivery to the most vulnerable (shielding)*
- Irish Hampers 2021*
- BIAS community leaflet mail-outs
- Online coffee and chat and exercise activities
- Weekly befriending and emotional support calls*
- Small group lunches to meet, chat and reduce isolation*
- Telephone advice
- In-person advice and form filling (subject to regulations)
- Three-way telephone contact with clients and other organisations

- Weekly Active Ageing services reinstated

- Weekly drop in advice services reinstated

*projects finished 2021 and were primarily covid specific projects

The above additional services could not have happened without the amazing support BIAS received from a number of grant funders, enabling BIAS to deliver innovative new projects and to use more technology to reach out. I would also like to thank the funders for the flexibility and understanding; that BIAS knows our local community with the trust built up over many decades. I would also like to thank a number of donations from Irish businesses that made a significant and real difference to what BIAS could deliver.

As an older, migrant community, many of our members were shielding due to age and poor health and were unable to leave their homes. During this time, BIAS was able to provide food parcels and hot meals. Our direct experience was that many statutory services were very slow to respond and our additional services were critical for the health and well-being of our community.

BIAS has had over 2000 engagements from individuals with our welfare advice service allowing us to help them claim over £800,000 in benefits and other entitlements. This helps to reduce poverty in our community.

BIAS continues to operate under the Advice Quality Standard (AQS) kite mark which provides reassurance on the level that BIAS operates, accountability and of course quality standards. This will be for renewal February 2023.

As can be seen from our audited accounts, BIAS income has increased over the last 12 months with an increase of 13% income from the year before. This has been no easy task, with key staff going the extra mile in competing for additional funding streams.

As a small organisation, the operating environment continues to be challenging with limited resources and capacity. However, BIAS is in a solid financial position, with a number of new grants also due to start later this year and continuing for the next 3-5 years. BIAS continues to have support from the Emigrant Support Programme Ireland, as it has done over a number of decades, and this is recognition of the key role we have in delivering essential services to our community. This provides BIAS with an appropriate platform to continue to develop and meet the changing needs of the Irish Community.

As noted, it has been a challenging year for BIAS but also very rewarding, with increased outcomes/outputs and increased community awareness of the services we can provide. First and foremost, a big thank you to all the funders and donors that have supported BIAS and of course a big thank you to all the staff, volunteers and trustees that have supported the charity.

Colum Moloney

Chair of BIAS



BRENT IRISH ADVISORY SERVICE
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TRUSTEES' ANNUAL REPORT
for the financial year ended 31 March 2022

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 2000 engagements through telephone/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. This is planned to happen in late 2022 or early 2023 with funding secured from the City Bridge Trust.

2) Irish Hearts (Active Ageing Thursday Pensioner Club) North-London

During the course of the year BIAS has made telephone support calls, delivered over emergency food parcels and outreach visits to the most vulnerable. When services resumed BIAS provided weekly social support through our Irish Hearts Thursday club and high-profile community events. Members were involved in the planning and delivery, helping to reduce isolation, improve wellbeing and increase sustainability. More than half of all local Irish people are retired.

We have noted some emerging themes from our older Irish community on the impact of COVID-19 on them: anxiety, fear, deteriorating mental health, isolation, digital exclusion and challenges of family contact. The majority of our clients are in their 70/80's and this has led to increased loneliness and in many cases a loss of confidence. Without our intervention, our fear was that many would fall through the cracks, struggling to regain independence and confidence which would then require greater intervention from statutory services.

Recovery Plan and back to normal

BIAS has implemented new ways of communicating/working and offering help and reassurance. BIAS would like to expand our on-line community, allowing our member to come together online, while also facilitating face-to-face contact in a safe environment.

Our Irish Hearts Thursday Club resumed July 2021 and we have had approx. 1446 attendances over a 40-week period and 140 people accessing our services. BIAS had over 240 people attend our Christmas event which included the Irish Ambassador. BIAS supports 30-50 people to attend BIAS social activities on a weekly basis and now that COVID restrictions have eased expects over 2000 attendances on a yearly basis. BIAS also provides Christmas and St Patrick events and we support up to 300 people each year at these events.

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'.

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for the financial year ended 31 March 2022

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.

Achievements and Performance last year

BIAS continued to deliver two core projects and faced unique challenges with the pandemic which meant innovating and repurposing at speed. BIAS had covid funded projects such as Digi Pals which helped to upskill older Irish members with technology.

Irish Heart (Active Ageing Club)

BIAS plan is to continue to operate from the Trades Hall in Cricklewood for our Irish Active Ageing Club which delivers our weekly tea dance. BIAS expects to have approx. 2000 attendances yearly.

Welfare Advice Service

BIAS 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 2000 engagements of advice work yearly with approx. 1.5 frontline staff. BIAS has raised an additional £800,000 in entitlements claimed for clients. A number of clients were rehoused in North London and clients were supported to sustain existing tenancies.

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

BIAS has seen a surplus of £23,497 for this accounting year and expects to draw down on some of the surplus in the next accounting year and BIAS has increased our designated reserve level. Grant funding has stayed relatively consistent with the prior year. BIAS continues to work hard to diversify funding and has made good progress to help achieve these goals and, at the same time, deliver front line services. BIAS currently has three grants on hold, which include the City Bridge Trust, Trust for London and NCIL Brent Council funding.

Principal Funding Sources:

The Emigrant Support Programme (Ireland) provided just over 48% of BIAS funding for 2022.

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 (CAF) account attracting nominal interest. BIAS has invested via CAF and Flagstone a fixed term interest-bearing account in 2022-23.

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 £60,000, which is equivalent to three/four 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

BIAS is pleased that significant progress continues to be achieved with an uplift in income of approx. 13%. BIAS expects some of the 2021/22 surplus to be used 2022/23 and BIAS reserve levels have been increased. Our core funder contribution remains consistent and is approximately 48% of the BIAS turnover. BIAS has three current grants on hold and the biggest challenge is recruiting new experienced staff

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for the financial year ended 31 March 2022

(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 service 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. BIAS plans 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 2021-22. BIAS plans to attract further voluntary input into the charity.

(d) Telephone advice

BIAS provides telephone advice and guidance at this time and has the ability to have three-way client calls with BIAS and other organisations. This enables BIAS to be more effective in helping clients receive support.

(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.

(f) Welfare

BIAS has reinstated our drop in advice services

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 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 has been completed 2021 and is provided to new Board members. New committee members will meet both the Chair/Treasurer 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;

BRENT IRISH ADVISORY SERVICE
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TRUSTEES' ANNUAL REPORT
for the financial year ended 31 March 2022

Organisational Structure

Brent Irish Advisory Service has a Management Committee; there is a maximum number of eight Trustees. The Committee meet every twelve 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.

Directors & Trustees

Colum Moloney (Chair)
Tom Traynor
Donal MacCraith
David Long
Jarlath O'Hara (Treasurer)
Kay Boland

Key management personnel

BIAS is a small charity with a Director, Advice Manager, Engagement, Coordinator p/t Community Advice Worker, Active Ageing Worker p/t 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 Trust on a day to day basis. All Trustees give their time freely and do not 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.

Related parties and co-operation with other organisations

BIAS has shared a building with Brent Mencap for over 10 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.

BRENT IRISH ADVISORY SERVICE
(A company limited by guarantee, not having a share capital)
STATEMENT OF TRUSTEES' RESPONSIBILITIES
for the financial year ended 31 March 2022

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 FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". 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 charity and of the net income or expenditure of the charity 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;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

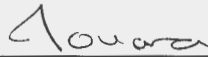
The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity 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 charity's auditor in connection with preparing the auditor's report) of which the charity'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 charity's auditor is aware of that information.

Approved by the Board of Trustees on 29/4/22 and signed on its behalf by:


Mr Colum Moloney (Chairperson)
Trustee


Mr Jarlath O'Hara, (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 charity financial statements of BRENT IRISH ADVISORY SERVICE ('the charity') for the financial year ended 31 March 2022 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and notes to the financial statements, including the summary of significant accounting policies set out in note 8. 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" 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 charity's affairs as at 31 March 2022 and of its surplus for the financial 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 charity 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 9 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

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

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

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

Other Information

The 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 contained within the annual report. 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.

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 course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinion on other matter prescribed by the Companies Act 2006

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

- the information given in the 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 has 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 charity 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
- 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 set out on page 5, 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 charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the charity 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 charity'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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

The procedures are capable of detecting misstatements in respect of irregularities, including fraud, to a reasonable level of assurance. It is not guaranteed that the audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

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 charity'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 charity'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 the charity 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 charity'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 charity'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 charity and the charity'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

11/10/2022

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 financial year ended 31 March 2022

	Notes	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £
Incoming Resources							
Voluntary Income	10.1	7,628	-	7,628	12,424	-	12,424
Charitable activities							
Grants, Pension Club and Welfare Services Income	10.2	22,393	220,192	242,585	24,922	180,279	205,201
Investments	10.3	517	-	517	46	-	46
Total incoming resources		30,538	220,192	250,730	37,392	180,279	217,671
Resources Expended							
Charitable activities	11.1	8,179	219,054	227,233	34,080	179,707	213,787
Net incoming/outgoing resources before transfers		22,359	1,138	23,497	3,312	572	3,884
Gross transfers between funds		29,775	(29,775)	-	-	-	-
Net movement in funds for the financial year		52,134	(28,637)	23,497	3,312	572	3,884
Reconciliation of funds							
Balances brought forward at 1 April 2021	20	62,544	29,775	92,319	59,232	29,203	88,435
Balances carried forward at 31 March 2022		114,678	1,138	115,816	62,544	29,775	92,319

The Statement of Financial Activities includes all gains and losses recognised in the financial 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 2022

		2022	2021
	Notes	£	£
Fixed Assets			
Tangible assets	16	6,128	5,201
Current Assets			
Debtors	17	1,782	500
Cash at bank and in hand		203,402	140,470
		205,184	140,970
Creditors: Amounts falling due within one year	18	(95,496)	(53,852)
Net Current Assets		109,688	87,118
Total Assets less Current Liabilities		115,816	92,319
Funds			
Restricted trust funds		1,138	29,775
Unrestricted designated funds		60,000	45,000
General fund (unrestricted)		54,678	17,544
Total funds	20	115,816	92,319

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

Approved by the Board of Trustees and authorised for issue on 29/9/2022 and signed on its behalf by


Mr Colum Moloney (Chairperson)
Trustee


Mr Jarlath O'Hara, (Treasurer)
Trustee

BRENT IRISH ADVISORY SERVICE

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

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2022

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

A grant of £120,000 was received for the year from 1st July 2021 to 30th June 2022. The funds were restricted for the following projects:

(i) Irish Hearts - Maintain Something Old and Embrace the New - £20,000 toward staff salaries and project costs.

(ii) Management Leadership and Governance - £35,000 towards salaries and project costs

(ii) Welfare Advice and Outreach Services - £65,000 toward salaries and project costs.

Nine months grant income was utilised in this accounting period. Three months grant income amounting to £30,000 has been deferred to the financial year 2022-23 year and will be utilised by 30th June 2022.

2. THE LONDON COMMUNITY RESPONSE FUND (TNLCF)

A grant of £47,320 from the London Community Foundation was received during the year to 31 March 2021 and was restricted to the community response project. Nine months of the grant was utilised in the period to March 2021. Three months grant income amounting to £10,500 was deferred to the 2021-22 year and has been fully utilised in this financial year.

3. OTHER GRANTS

CVS BRENT GRANT

The charity received £14,016 from CVS Brent for the Brent Advice Fund project. The funds are restricted and fully recognised in the accounting period.

CARDINALS LENTEN APPEAL

An amount of £15,750 was received from the Cardinals Lenten Appeal. The funds are restricted and fully recognised in the accounting period.

CARITAS WESTMINSTER - ST JOHN SOUTHWORTH FUND

An amount of £3,500 was received from the Caritas Westminster - St John Southworth Fund. 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 £2,945 (2021 - £2,392). There is an amount of £617 as outstanding contribution at the balance sheet date.

5. RELATED PARTY TRANSACTIONS

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

6. CASH AND CASH EQUIVALENTS

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

7. 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
for the financial year ended 31 March 2022

continued

8. SUMMARY OF SIGNIFICANT 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 on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance

The financial statements of the charity for the financial year ended 31 December 2017 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

Cash flow statement

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

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

General Funds are unrestricted funds which are available for use at the discretion of the furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated Funds are unrestricted and comprise funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is to cover the running costs of the charity.

Reserves Policy

In order to ensure that the Charity's known regular financial commitments can be met when due, and to provide sufficient financial flexibility to meet unexpected expenditure, the policy is to seek to hold free reserves within its unrestricted funds of at least three months operating costs.

Incoming Resources

Voluntary income or capital is included in the Statement of Financial Activities when the charity 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 charity 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 financial year ended 31 March 2022

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment - 33% Straight line

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

9. 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.

10. INCOME

10.1	DONATIONS AND LEGACIES	Unrestricted Funds £	Restricted Funds £	2022 £	2021 £
	Donations	7,628	-	7,628	12,424

BRENT IRISH ADVISORY SERVICE
(A company limited by guarantee, not having a share capital)
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 March 2022

continued

10.2 CHARITABLE ACTIVITIES	Unrestricted Funds £	Restricted Funds £	2022 £	2021 £
Pension Club Activities	21,263	-	21,263	360
Welfare Services	1,130	-	1,130	2,211
Grants	-	220,192	220,192	202,630
	<u>22,393</u>	<u>220,192</u>	<u>242,585</u>	<u>205,201</u>

10.3 INVESTMENTS	Unrestricted Funds £	Restricted Funds £	2022 £	2021 £
Investment Income	517	-	517	46
	<u>517</u>	<u>-</u>	<u>517</u>	<u>46</u>

11. EXPENDITURE					
11.1 CHARITABLE ACTIVITIES	Direct Costs £	Other Costs £	Support Costs £	2022 £	2021 £
Welfare Services	175,831	-	37,682	213,513	198,137
Pension Club Activities	13,720	-	-	13,720	15,650
	<u>189,551</u>	<u>-</u>	<u>37,682</u>	<u>227,233</u>	<u>213,787</u>

11.2 SUPPORT COSTS		Charitable Activities £	2022 £	2021 £
General Office expenses		10,610	10,610	12,994
Premises Costs		15,633	15,633	15,335
Accountancy services (Governance costs)		684	684	481
Audit fees (Governance costs)		3,000	3,000	3,750
Depreciation		3,773	3,773	2,679
Welfare and Community Engagement Costs		3,982	3,982	18,049
		<u>37,682</u>	<u>37,682</u>	<u>53,288</u>

12. ANALYSIS OF SUPPORT COSTS	Basis of Apportionment	2022 £	2021 £
General Office expenses	Staff Time	10,610	12,994
Premises Costs	Activity	15,633	15,335
Accountancy services (Governance costs)	Administration	684	481
Audit fees (Governance costs)	Administration	3,000	3,750
Depreciation	Unrestricted Activity	3,773	2,679
Welfare and Community Engagement Costs	Activity	3,982	18,049
		<u>37,682</u>	<u>53,288</u>

BRENT IRISH ADVISORY SERVICE
(A company limited by guarantee, not having a share capital)
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 March 2022

continued

13. NET INCOMING RESOURCES	2022	2021
	£	£
Net Incoming Resources are stated after charging/(crediting):		
Depreciation of tangible assets	3,773	2,679
Auditor's remuneration: - audit services	3,000	3,750
	<u>3,000</u>	<u>3,750</u>
14. INVESTMENT AND OTHER INCOME	2022	2021
	£	£
Furlough Grant HMRC	-	5,363
Bank interest	517	46
	<u>517</u>	<u>5,409</u>

15. EMPLOYEES AND REMUNERATION

Number of employees

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

	2022	2021
	Number	Number
Project & Administrative Staff	6	6
Director	1	1
	<u>7</u>	<u>7</u>

The staff costs comprise:

	2022	2021
	£	£
Wages and salaries	158,781	141,402
Social security costs	9,213	7,579
Pension costs	2,944	2,392
	<u>170,938</u>	<u>151,373</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.

BRENT IRISH ADVISORY SERVICE
(A company limited by guarantee, not having a share capital)
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 March 2022

continued

16. TANGIBLE FIXED ASSETS	Fixtures, fittings and equipment £	Total £
Cost		
At 1 April 2021	8,037	8,037
Additions	4,700	4,700
	<u>12,737</u>	<u>12,737</u>
At 31 March 2022		
Depreciation		
At 1 April 2021	2,836	2,836
Charge for the financial year	3,773	3,773
	<u>6,609</u>	<u>6,609</u>
At 31 March 2022		
Net book value		
At 31 March 2022	<u>6,128</u>	<u>6,128</u>
At 31 March 2021	<u>5,201</u>	<u>5,201</u>
17. DEBTORS	2022	2021
	£	£
Other debtors	1,782	500
	<u>1,782</u>	<u>500</u>
18. CREDITORS	2022	2021
Amounts falling due within one year	£	£
Taxation and social security costs	-	2,833
Other creditors	5,129	5,569
Accruals and deferred income:		
Pension accrual	617	537
Other accruals	89,750	44,913
	<u>95,496</u>	<u>53,852</u>
19. RESERVES	2022	2021
	£	£
At 1 April 2021	92,319	88,435
Surplus for the financial year	23,497	3,884
	<u>115,816</u>	<u>92,319</u>
At 31 March 2022		

BRENT IRISH ADVISORY SERVICE
(A company limited by guarantee, not having a share capital)
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 March 2022

continued

20. FUNDS		Unrestricted Funds £	Restricted Funds £	Total Funds £
20.1 RECONCILIATION OF MOVEMENT IN FUNDS				
	At 1 April 2020	59,232	29,203	88,435
	Movement during the financial year	3,312	572	3,884
	At 31 March 2021	62,544	29,775	92,319
	Movement during the financial year	52,134	(28,637)	23,497
	At 31 March 2022	<u>114,678</u>	<u>1,138</u>	<u>115,816</u>

20.2 ANALYSIS OF MOVEMENTS ON FUNDS	Balance 1 April 2021 £	Income £	Expenditure £	Transfers between funds £	Balance 31 March 2022 £
Restricted funds					
Restricted Fund	29,775	220,192	219,054	(29,775)	1,138
Unrestricted funds					
Designated Funds	45,000	-	-	15,000	60,000
Unrestricted Funds	17,544	30,538	8,179	14,775	54,678
	<u>62,544</u>	<u>30,538</u>	<u>(8,179)</u>	<u>29,775</u>	<u>114,678</u>
Total funds	<u>92,319</u>	<u>250,730</u>	<u>227,233</u>	<u>-</u>	<u>115,816</u>

20.3 ANALYSIS OF NET ASSETS BY FUND	Fixed assets - charity use £	Current assets £	Current liabilities £	Total £
Restricted trust funds	-	88,505	(87,367)	1,138
Unrestricted designated funds	-	60,000	-	60,000
Unrestricted general funds	6,128	56,679	(8,129)	54,678
	<u>6,128</u>	<u>116,679</u>	<u>(8,129)</u>	<u>114,678</u>
	<u>6,128</u>	<u>205,184</u>	<u>(95,496)</u>	<u>115,816</u>

21. STATUS

The charity 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.

22. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial 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 FINANCIAL YEAR ENDED 31 MARCH 2022

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 financial year ended 31 March 2022

	2022	2021
	£	£
Income		
Donations	7,628	12,424
Pensioners Clubs and Events	21,263	2,211
Raising Funds	1,130	360
Brent Housing Management	23,459	-
Cardinal Lenten Appeal	15,750	-
Government of Ireland: Emigrant Support Programme	119,775	112,689
CVS Brent	14,016	4,500
Ireland Fund of Great Britain	-	2,480
Independent Age	-	13,790
City Bridge Trust	29,000	36,820
London Community Response	10,500	-
National Lottery Community Fund	-	10,000
City of London Covid-19 Grant	-	12,400
Caritas Westminster - St John Southworth Fund	3,500	-
Other Grants	4,192	4,588
	<u>250,213</u>	<u>212,262</u>
Expenses		
Wages and salaries	158,781	141,402
Social security costs	9,213	7,579
Pension costs	2,944	2,392
Other Staff costs	4,893	4,904
Premises costs	15,633	15,335
Operational costs	9,515	13,985
Publicity	1,095	1,917
Other Costs	-	1,569
Fundraising Costs	-	4,222
Pension Clubs costs	13,720	-
Welfare and Community Engagement Costs	3,982	13,572
Accountancy and Payroll Services costs	684	481
Auditor's/Independent Examiner's remuneration	3,000	3,750
Depreciation	3,773	2,679
	<u>227,233</u>	<u>213,787</u>
Miscellaneous income		
Furlough Grant HMRC	-	5,363
Bank interest	517	46
	<u>517</u>	<u>5,409</u>
Net surplus	<u>23,497</u>	<u>3,884</u>