

Company registration number 02269918 (England and Wales)

Charity registration number 1059801 (England and Wales)

BRENT IRISH ADVISORY SERVICE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

BRENT IRISH ADVISORY SERVICE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	C Boland	
	J O'Hara	
	E O'Kane	
	E Stafford	(Appointed 8 May 2025)
	P Benson	(Appointed 8 May 2025)
	M Liston	(Appointed 8 May 2025)

CEO	M McGing
------------	----------

Charity number	1059801
-----------------------	---------

Company number	02269918
-----------------------	----------

Registered office	379-381 High Road Willesden London NW10 2JR
--------------------------	--

Independent examiner	Simpson Wreford LLP Wellesley House Duke of Wellington Avenue Royal Arsenal London SE18 6SS
-----------------------------	--

BRENT IRISH ADVISORY SERVICE

CONTENTS

	Page
Chair's Statement	1 - 2
Trustees' report	3 - 7
Independent examiner's report	8
Statement of financial activities	9
Balance sheet	10
Notes to the financial statements	11 - 25

BRENT IRISH ADVISORY SERVICE

CHAIR'S STATEMENT

FOR THE YEAR ENDED 31 MARCH 2026

2025-26 has been an important year, as BIAS has continued to expand services with new projects coming online. This is our 48th year of existence supporting England's largest Irish community.

Times have now changed and many of the younger Irish emigrants are well educated and do not need our help. It is the long-standing older vulnerable emigrants who have settled in the UK who need our services.

Over the last few years, BIAS has gone from strength to strength, and I would like to thank all the staff, volunteers and more recently the new trustees for what they bring to the Charity.

BIAS has supported many thousands of people over a number of decades and over the last 12 months BIAS has achieved many amazing outcomes, raising over £2.7 million in extra income for the Irish community and seeing more than 6000 attendances at our clubs.

BIAS continues to help the most vulnerable within our community, continuing to rebuild confidence and community presence. This has meant that BIAS continues to adapt how we deliver our services to meet these new challenges and ensure that no-one is left behind.

BIAS continues to innovate and launched new services in Haringey borough from April 2025.

- Twice-weekly welfare and housing advice drop-in (Hornsey and Tottenham)
- Telephone advice
- In-person advice and form-filling
- Three-way telephone contact with clients and other organisations
- Weekly active ageing services in Hornsey and Tottenham Hale.

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 their flexibility and understanding that BIAS knows our local community with the trust built up over many decades. I would also like to extend our thanks for a number of donations from Irish businesses that made a significant and real difference to what BIAS could deliver.

BIAS has also continued to deliver and expand its existing services in Brent:

- Twice-weekly welfare and housing advice drop-in (Dollis Hill)
- One-to-one advice outreach
- Volunteer project
- Be-A-Friend scheme.

BIAS has had 4430 engagements from individual clients with our welfare advice service, allowing us to help them claim over £2.7 million 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 (renewed February 2025) which provides a high level of accountability and quality assurance.

As can be seen from our audited accounts, BIAS income has increased over the last 12 months, with an increase of nearly 14% over the previous year's income. 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 as we look forward, with a variety of grants continuing for the next 2-3 years. BIAS continues to have support from Ireland's Emigrant Support Programme, as it has done over a number of decades, in recognition of the key role we play 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 significantly increased outputs and outcomes, 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 who have supported the charity.

BRENT IRISH ADVISORY SERVICE

CHAIR'S STATEMENT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2026



E O'Kane
Chairperson

Date: 7th October 2026

BRENT IRISH ADVISORY SERVICE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2026

The trustees present their annual report and financial statements for the year ended 31 March 2026.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

BIAS's charitable purposes are to provide advice, information and support to vulnerable Irish people living in the London Borough of Brent and Haringey 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.

Objectives and activities

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

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 guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

BIAS continued to deliver three core projects: welfare advice, active ageing and volunteer services in Brent and Haringey.

Tuesday and Thursday Clubs - Brent

BIAS runs twice-weekly tea dances at the Cricklewood Railway Club and the Catholic Church of St Mary and St Andrew in Dollis Hill. BIAS expects to have over 6000 attendances yearly.

Welfare and Housing Advice Service - Brent and Haringey

BIAS has a busy welfare and housing advice service, with an average of 30 people attending over the four advice drop-in sessions in Brent and Haringey per week. It is our experience that more people are presenting in crisis, with poor health and multiple issues. Complex housing issues and homelessness are also becoming increasingly prevalent. BIAS has provided over 4400 engagements to advice clients.

Volunteer services - Brent and Haringey

Our volunteer services were introduced in August 2023 and have continued to grow, with volunteers engaged in our clubs, offices and Be-A-Friend scheme, as well as supporting other ad hoc cultural projects. BIAS currently has 31 active volunteers, who contribute approximately 3700 hours of their time per year.

Wednesday and Friday Clubs - Haringey

BIAS has launched new active ageing clubs at the Hornsey Vale Community Centre (Fridays) and the Engine Room (Tottenham Hale Club; Wednesdays). BIAS saw over 1000 attendances in the first year of the clubs' operation.

BRENT IRISH ADVISORY SERVICE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

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 500 people each year and has over 4,430 engagements through telephone, email, outreach visits and our drop-in advice surgeries on a yearly basis. BIAS regularly supports people presenting in crisis with multiple issues and complex advice needs. BIAS has extended one-to-one outreach support to those most vulnerable in their homes to allow them to access services and entitlements, as they are often overlooked. BIAS launched advice and advocacy services in Haringey (Hornsey) in April 2025, with further expansion to Tottenham in January 2026.

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 ensures that resources are utilised efficiently. BIAS can provide detailed reporting to funders, quantifying value and quality standards achieved. BIAS has a long-established track record of delivering projects to the local community, ensuring tangible benefits for the community.

2) Active Ageing Thursday Club and Dollis Hill clubs

BIAS provides weekly social support through our Tuesday and Thursday clubs in Brent and our Wednesday and Friday clubs in Haringey. Members are 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. The majority of our club members are in their 70s or 80s, with the project helping to reduce loneliness and social isolation among this demographic. 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.

Brent: our Tuesday and Thursday active ageing clubs averaged 140 attendees per week, with over 5000 attendances in the year over a 44-week period. 236 individual people accessed these services. BIAS had over 230 people attend our Christmas event, which included Irish Embassy representatives.

Haringey: our newly launched Wednesday and Friday active ageing clubs averaged 20 attendees per week and we saw over 1000 attendances in the first year of operation. Over 60 individual people accessed these services.

3) Volunteer Project

BIAS has a number of volunteers supporting the charity through our four active ageing clubs, administrative roles in BIAS, telephone befriending and our Be-a-Friend scheme, as well as other ad hoc cultural projects. The befriending schemes match isolated older members of the Irish community with volunteers who call or visit them every week to provide companionship and support, with the aim of reducing loneliness and social isolation. BIAS currently has 31 volunteers, who contribute a total of 315 hours every month on average. The life experiences that they bring are invaluable, and the benefits in kind and the financial value are immense, both to service users and their families and to the sustainability of the project.

Financial review

BIAS is financially stable and expects to draw down on some of the surplus in the next accounting year. We have also 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 four core funding streams including the Emigrant Support Programme-Ireland (ESP), the City Bridge Trust and Trust for London which will expire 2026. ESP have increased funding to BIAS to allow new services to be developed in Haringey and will support BIAS providing a pan London advice and engagement services.

Incoming resources for the year totalled £ 515,298, of which £ 401,975 were for restricted purposes and £ 113,323 were for unrestricted purposes. Outgoing resources for the year totalled £ 465,402, of which £ 421,753 were attributable to restricted funds and £ 43,649 were attributable to unrestricted funds. Overall the accounts show a surplus for the year of £ 49,896. Unrestricted funds at the year-end totalled £ 281,265 and restricted funds totalled £ 80,662

BRENT IRISH ADVISORY SERVICE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

Reserves policy

The Management Committee is committed to a policy of achieving general reserves equivalent to four months' running costs. BIAS's current designated reserve level is £231,000, which is equivalent to six months running costs. A formal reserves policy is available from the BIAS offices as a source of further information.

Principal Funding Sources:

The Emigrant Support Programme (Ireland) provided 49.45% of BIAS funding for 2025-26 period.

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.

Plans for future periods

BIAS continues to work hard to secure other funding streams. Our core funder contribution (ESP) has increased to allow BIAS to develop new services in Haringey. BIAS was the nominated charity for the Mayor of Brent in 2025-26.

(a) Welfare advice

BIAS plan is to continue to expand 1:1 outreach assessment in clients' own homes and has developed appropriate and related policies and procedures. BIAS continues to provide advice and telephone support.

(b) Haringey

BIAS has opened new advice and active ageing services in Haringey borough from early 2025 and plans to further develop them.

Structure, governance and management

The charity is a company limited by guarantee, registered in England and Wales (number 02269918) and is a charity registered with the Charity Commission for England and Wales (number 1059801). The Charity's governing document is the Articles of Association, amended by special resolution on 27 September 1996. In the event of the company being wound up, members are required to contribute an amount not exceeding £1. The principal and registered office of the charity is 379-381 High Road, Willesden, London, NW10 2JR.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

C Boland

J O'Hara

E O'Kane

E Stafford

P Benson

M Liston

Mr C Moloney

Mr D MacCraith

Mr T Traynor

(Appointed 8 May 2025)

(Appointed 8 May 2025)

(Appointed 8 May 2025)

(Resigned 8 May 2025)

(Resigned 8 May 2025)

(Resigned 8 May 2025)

BRENT IRISH ADVISORY SERVICE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

Recruitment and appointment of trustees and 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. BIAS has recently updated our constitution to update Charity Commission good practice and will also be looking to recruit new trustees in 2026/27.

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. BIAS is pleased to advise that it signed a new lease in 2022 for five years.

Trustee Induction and Training

The trustee induction pack was completed in 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.

Organisational structure

BIAS 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 Chief Executive Officer holds regular informal meetings supportive of day-to-day management with the Chair and Treasurer.

The Chief Executive Officer 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 Chief Executive Officer, ensuring that staff continue 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 the team consisting of a Chief Executive Officer, Head of Operations, Advice Services Manager, Volunteer Manager, Senior Welfare Adviser, Housing Adviser, Welfare Adviser, Haringey Welfare and Housing Adviser, two p/t Active Ageing Coordinators, p/t Befriending Coordinator and p/t Finance Manager, who are instrumental in key operational areas.

The Chief Executive Officer 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

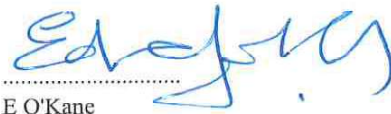
The pay of the Chief Executive Officer is reviewed annually and would be reviewed in line with average earnings and the current financial position of the Charity. Any financial decision on the pay of the Chief Executive Officer would need to be authorised by the Board of Trustees.

BRENT IRISH ADVISORY SERVICE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

The trustees' report was approved by the Board of Trustees.


.....
J O'Hara
Trustee


.....
E O'Kane
Trustee

Date: 7/10/26
.....

BRENT IRISH ADVISORY SERVICE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BRENT IRISH ADVISORY SERVICE

I report to the trustees on my examination of the financial statements of Brent Irish Advisory Service (the charity) for the year ended 31 March 2026.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of the institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

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

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



Simpson Wreford LLP
Wellesley House
Duke of Wellington Avenue
Royal Arsenal
London
SE18 6SS
Date: 8 October 2026

BRENT IRISH ADVISORY SERVICE

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 MARCH 2026

		Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
	Notes						
Income from:							
Donations and legacies	3	39,754	144,126	183,880	17,298	215,054	232,352
Charitable activities	4	58,281	257,849	316,130	33,745	165,509	199,254
Investments	5	15,288	-	15,288	20,443	-	20,443
Total income		113,323	401,975	515,298	71,486	380,563	452,049
Expenditure on:							
Charitable activities	6	43,649	421,753	465,402	53,361	349,409	402,770
Total expenditure		43,649	421,753	465,402	53,361	349,409	402,770
Net income/(expenditure)		69,674	(19,778)	49,896	18,125	31,154	49,279
Transfers between funds		16,600	(16,600)	-	-	-	-
Net movement in funds	7	86,274	(36,378)	49,896	18,125	31,154	49,279
Reconciliation of funds:							
Fund balances at 1 April 2025		194,991	117,040	312,031	176,866	85,886	262,752
Fund balances at 31 March 2026		281,265	80,662	361,927	194,991	117,040	312,031

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

BRENT IRISH ADVISORY SERVICE

BALANCE SHEET AS AT 31 MARCH 2026

	Notes	£	2026 £	£	2025 £
Fixed assets					
Tangible assets	11		8,999		6,589
Current assets					
Debtors	12	4,057		16,214	
Investments	13	481,777		343,255	
Cash at bank and in hand		25,395		101,844	
		511,229		461,313	
Creditors: amounts falling due within one year	14	(158,301)		(155,871)	
Net current assets			352,928		305,442
Total assets less current liabilities			361,927		312,031
The funds of the charity					
Restricted income funds	17		80,662		117,040
Unrestricted funds	18		281,265		194,991
			361,927		312,031

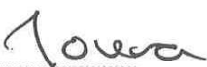
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2026.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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

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

The financial statements were approved by the trustees on 7th October 2026



J O'Hara
Trustee



E O'Kane
Trustee

BRENT IRISH ADVISORY SERVICE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

1 Accounting policies

Charity information

Brent Irish Advisory Service is a private company limited by guarantee incorporated in England and Wales. The registered office is 379-381 High Road, Willesden, London, NW10 2JR. Each of the trustees is liable to contribute an amount not exceeding £1 in the event of liquidation.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity has secured funding from the Irish Department of Foreign Affairs and Trade; Emigrant Support Programme for the next financial year. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements. There are no material uncertainties about the charity's ability to continue.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

BRENT IRISH ADVISORY SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

1 Accounting policies

(Continued)

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met.

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

Donated professional services, goods and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of volunteers is not recognised.

On receipt, donated professional services, goods and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services, goods or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity are apportioned between those activities on the basis of staff costs. Depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	3 years straight line
Computers	3 years straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

BRENT IRISH ADVISORY SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

1 Accounting policies

(Continued)

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.11 Current asset investments

Current asset investments include cash or cash equivalents with a maturity date of less than one year which are held for investment purposes rather than to meet short-term cash commitments as they fall due. They are basic financial assets and are valued at transaction price.

BRENT IRISH ADVISORY SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Donations and gifts	39,754	24,615	64,369	17,298	13,738	31,036
Grants	-	119,511	119,511	-	201,316	201,316
	<u>39,754</u>	<u>144,126</u>	<u>183,880</u>	<u>17,298</u>	<u>215,054</u>	<u>232,352</u>
Grants						
Cardinal Lenten Appeal	-	-	-	-	10,500	10,500
City Bridge Trust	-	32,950	32,950	-	49,200	49,200
The Ireland Fund of Great Britain	-	3,500	3,500	-	15,500	15,500
The National Lottery Community Fund: RC London and South East Region	-	39,636	39,636	-	96,116	96,116
Trust for London	-	37,425	37,425	-	30,000	30,000
The Mercers' Company	-	6,000	6,000	-	-	-
	<u>-</u>	<u>119,511</u>	<u>119,511</u>	<u>-</u>	<u>201,316</u>	<u>201,316</u>

BRENT IRISH ADVISORY SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

4 Income from charitable activities

	Unrestricted funds	Restricted funds	Total	Unrestricted funds as restated	Restricted funds as restated	Total as restated
	2026	2026	2026	2025	2025	2025
	£	£	£	£	£	£
Welfare Advice and Outreach						
Performance related grants	-	247,063	247,063	-	148,424	148,424
Other income	8,480	-	8,480	3,836	-	3,836
Active Ageing						
Performance related grants	-	7,786	7,786	-	6,980	6,980
Other income	49,801	-	49,801	29,909	-	29,909
Heritage & Community Project						
Performance related grants	-	3,000	3,000	-	10,105	10,105
	<u>58,281</u>	<u>257,849</u>	<u>316,130</u>	<u>33,745</u>	<u>165,509</u>	<u>199,254</u>

BRENT IRISH ADVISORY SERVICE

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2026**

(Continued)													
Income from charitable activities		Performance related grants analysis											
		Welfare Advice and Outreach	Active Ageing	Heritage & Community Project	Total	Welfare Advice and Outreach	Active Ageing	Heritage & Community Project	Total	Welfare Advice and Outreach	Active Ageing	Heritage & Community Project	Total
		2026	2026	2026	2026	2025	2025	2025	2025	2025	2025	2025	2025
		£	£	£	£	£	£	£	£	£	£	£	£
Government of Ireland: Emigrant Support Programme London Borough of Brent		247,063	7,786	-	254,849	148,424	6,980	-	155,404				
		-	-	3,000	3,000	-	-	10,105	10,105				
		247,063	7,786	3,000	257,849	148,424	6,980	10,105	165,509				

BRENT IRISH ADVISORY SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

5 Income from cash equivalents on deposit

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Interest receivable	15,288	20,443

6 Expenditure on charitable activities

	Support Costs 2026 £	Welfare Advice 2026 £	Community Engagement 2026 £	Haringey 2026 £	Total 2026 £
Direct costs					
Staff costs	121,428	98,963	61,636	31,749	313,776
Depreciation and impairment	3,312	-	-	-	3,312
Other staff costs	5,042	2,415	2,177	4,533	14,167
Premises costs	14,719	-	-	-	14,719
Operational costs	13,594	497	-	6,865	20,956
Publicity	8,861	-	2,701	4,139	15,701
Active Ageing club costs	-	-	32,764	15,305	48,069
Accountancy and payroll services costs	1,038	-	-	-	1,038
Events and Functions	28,132	-	772	-	28,904
	<u>196,126</u>	<u>101,875</u>	<u>100,050</u>	<u>62,591</u>	<u>460,642</u>
Share of support and governance costs					
Management contribution	(52,638)	17,061	2,718	32,859	-
Governance	4,760	-	-	-	4,760
	<u>148,248</u>	<u>118,936</u>	<u>102,768</u>	<u>95,450</u>	<u>465,402</u>
Analysis by fund					
Unrestricted funds	10,885	-	32,764	-	43,649
Restricted funds	137,363	118,936	70,004	95,450	421,753
	<u>148,248</u>	<u>118,936</u>	<u>102,768</u>	<u>95,450</u>	<u>465,402</u>

BRENT IRISH ADVISORY SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

6 Expenditure on charitable activities (Continued)

Previous year:	Support Costs 2025 £	Welfare Advice 2025 £	Community Engagement 2025 £	Haringey 2025 £	Total 2025 £
Direct costs					
Staff costs	115,856	124,936	65,390	338	306,520
Depreciation and impairment	2,333	-	-	-	2,333
Other staff costs	4,069	9,762	3,640	1,758	19,229
Premises costs	14,692	-	-	-	14,692
Operational costs	10,686	-	-	599	11,285
Publicity	-	-	807	92	899
Active Ageing club costs	-	-	24,561	782	25,343
Accountancy and payroll services costs	769	-	-	-	769
Start up and equipment costs	-	-	1,318	-	1,318
Events and Functions	362	-	14,491	-	14,853
	<u>148,767</u>	<u>134,698</u>	<u>110,207</u>	<u>3,569</u>	<u>397,241</u>
Share of support and governance costs (see note)					
Support	(47,985)	17,650	25,480	4,855	-
Governance	5,529	-	-	-	5,529
	<u>106,311</u>	<u>152,348</u>	<u>135,687</u>	<u>8,424</u>	<u>402,770</u>
Analysis by fund					
Unrestricted funds	30,911	-	22,450	-	53,361
Restricted funds	75,400	152,348	113,237	8,424	349,409
	<u>106,311</u>	<u>152,348</u>	<u>135,687</u>	<u>8,424</u>	<u>402,770</u>

7 Net movement in funds

The net movement in funds is stated after charging/(crediting):

Fees payable for the independent examination of the charity's financial statements	2,880	4,800
Depreciation of owned tangible fixed assets	3,312	2,333
	<u>2,880</u>	<u>2,333</u>

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

BRENT IRISH ADVISORY SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

9 Employees

The average monthly number of employees during the year was:

2026 Number	2025 Number
11	11

Employment costs

	2026 £	2025 £
Wages and salaries	289,038	281,845
Social security costs	21,502	20,787
Other pension costs	3,236	3,888
	<u>313,776</u>	<u>306,520</u>

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2026 Number	2025 Number
£60,001 to £70,000	1	-

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2026 £	2025 £
Aggregate compensation	<u>62,343</u>	<u>55,281</u>

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

BRENT IRISH ADVISORY SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

11 Tangible fixed assets

	Fixtures and fittings	Computers	Total
	£	£	£
Cost			
At 1 April 2025	3,052	1,772	4,824
Additions	-	9,820	9,820
	<u>3,052</u>	<u>11,592</u>	<u>14,644</u>
At 31 March 2026	3,052	11,592	14,644
Depreciation and impairment			
At 1 April 2025	610	1,723	2,333
Depreciation charged in the year	916	2,396	3,312
	<u>1,526</u>	<u>4,119</u>	<u>5,645</u>
At 31 March 2026	1,526	4,119	5,645
Carrying amount			
At 31 March 2026	<u>1,526</u>	<u>7,473</u>	<u>8,999</u>
At 31 March 2025	<u>2,442</u>	<u>4,147</u>	<u>6,589</u>

12 Debtors

	2026	2025
	£	£
Amounts falling due within one year:		
Trade debtors	-	1,400
Other debtors	-	415
Prepayments and accrued income	4,057	14,399
	<u>4,057</u>	<u>16,214</u>

13 Current asset investments

	2026	2025
	£	£
Cash equivalents on deposit	<u>481,777</u>	<u>343,255</u>

14 Creditors: amounts falling due within one year

	Notes	2026	2025
		£	£
Deferred income	15	139,650	141,524
Trade creditors		14,691	3,467
Accruals		3,960	10,880
		<u>158,301</u>	<u>155,871</u>

BRENT IRISH ADVISORY SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

15 Deferred income

	2026 £	2025 £
Other deferred income	139,650	141,524

Deferred income is included in the financial statements as follows:

	2026 £	2025 £
Deferred income is included within:		
Current liabilities	139,650	141,524

	2026 £	2025 £
Movements in the year:		
Deferred income at 1 April 2025	141,524	38,786
Released from previous periods	(132,757)	(36,786)
Resources deferred in the year	130,883	139,524
Deferred income at 31 March 2026	139,650	141,524

Total deferred income in relation to 26/27 amounts to £139,650.

£115,549 relates to a performance related grant from the Emigrant Support Programme for the period 1 April 2026 - 30 June 2027.

Deferred income brought forward of £132,757 was released to the Statement of Financial Activities during the year.

Deferred income of £2,000 was brought forward and carried forward, as specified by the funder.

16 Retirement benefit schemes

	2026 £	2025 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	3,236	3,888

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

BRENT IRISH ADVISORY SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2025	Incoming resources	Resources expended	Transfers	At 31 March 2026
	£	£	£	£	£
Welfare Advice and Outreach	7,500	151,253	(158,753)	-	-
Volunteering Project	40,381	39,636	(78,229)	-	1,788
Active Ageing	2,486	-	(2,170)	-	316
Welfare Advice and Engagement Services	19,966	-	-	-	19,966
Poverty & Welfare	39,489	32,950	(49,228)	(16,600)	6,611
Housing Advice	7,218	46,925	(24,792)	-	29,351
Events	-	3,750	(3,750)	-	-
Heritage & Community Project	-	3,000	(530)	-	2,470
Mayors Charity	-	20,000	-	-	20,000
Active Ageing - ESP	-	31,460	(31,460)	-	-
Welfare Advice and Engagement Services - ESP	-	73,001	(72,841)	-	160
	<u>117,040</u>	<u>401,975</u>	<u>(421,753)</u>	<u>(16,600)</u>	<u>80,662</u>

Previous year:	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
Welfare Advice and Outreach	-	147,500	(140,000)	-	7,500
Volunteering Project	36,054	76,150	(71,823)	-	40,381
Active Ageing	5,077	20,830	(23,421)	-	2,486
Emerald Hearts Advice	-	10,500	(10,500)	-	-
Welfare Advice and Engagement Services (Haringey)	-	28,390	(8,424)	-	19,966
Poverty & Welfare	35,119	49,200	(44,830)	-	39,489
Central costs	7,250	-	(7,250)	-	-
Housing Advice	2,386	30,000	(25,168)	-	7,218
Events	-	7,888	(7,888)	-	-
Healthy Irish Elders Project	-	10,105	(10,105)	-	-
	<u>85,886</u>	<u>380,563</u>	<u>(349,409)</u>	<u>-</u>	<u>117,040</u>

BRENT IRISH ADVISORY SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

17 Restricted funds

(Continued)

Purposes of restricted funds

Welfare Advice and Outreach

ESP (Emigrant Support Programme) funded project delivering welfare advice and support to the Irish community both at our drop-in service in Willesden and through one to one outreach to vulnerable people in their homes.

Welfare advice and engagement services (Haringey)

The Emigrant Support Programme Ireland has provided additional funding for BIAS to re-establish new Irish services in Haringey through the provision of welfare advice and engagement services.

Volunteer project

National Lottery funded project delivering volunteer services to the Irish community which include telephone befriending, be a friend, club volunteers and supporting BIAS with administration duties.

Heritage & Community Project

Becoming Brent Community Fund to help launch the first phase of an oral-history project for the Irish community in Brent.

Poverty & Welfare Worker

City Bridge 5 year funded project delivering welfare advice and outreach support to the Irish community.

Housing Advice

This crucial housing project has been funded part time by Trust for London for 3 years to help support and deal with the housing crisis in London. The housing advice post has made a real impact dealing with homelessness, disrepair, maintaining and securing other appropriate accommodation. With austerity and levels of debt increasing more people are turning to us and funding of this project is critical to maintain the health and well-being of the Irish community.

Mayors Charity fund Donation

A donation was received during the year to assist the charity with the recruitment of a Fundraising & Communications Manager.

Transfers

A transfer has been made from the restricted fund Poverty and Welfare to unrestricted funds. It has been agreed with the funded that an underspend in year one of the funding agreement can be used by the charity against additional staffing costs associated with running the project.

BRENT IRISH ADVISORY SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2025	Incoming resources	Resources expended	Transfers	At 31 March 2026
	£	£	£	£	£
Designated Funds	176,000	-	-	55,000	231,000
General funds	18,991	113,323	(43,649)	(38,400)	50,265
	<u>194,991</u>	<u>113,323</u>	<u>(43,649)</u>	<u>16,600</u>	<u>281,265</u>

Previous year:	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
Designated Funds	60,000	-	-	116,000	176,000
General funds	116,866	71,486	(53,361)	(116,000)	18,991
	<u>176,866</u>	<u>71,486</u>	<u>(53,361)</u>	<u>-</u>	<u>194,991</u>

Designated Funds

The charity designated £60,000 in the year ending 31 March 2022 towards an Operations Manager post. The Trustees redesignated these funds in 2025 with designated funds totalling £176,000 at 31 March 2025.

During 2026 the Trustees have made the decision to designate a further £55,000. Of this £30,000 is toward existing operational costs mentioned above. The additional £25,000 designation is towards anticipated costs of the BIAS 50th Anniversary events. Total designated funds at 31 March 2026 were £231,000.

19 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	2026	2026	2026
	£	£	£
At 31 March 2026:			
Tangible assets	8,999	-	8,999
Current assets/(liabilities)	272,266	80,662	352,928
	<u>281,265</u>	<u>80,662</u>	<u>361,927</u>

BRENT IRISH ADVISORY SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

19 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	6,589	-	6,589
Current assets/(liabilities)	188,402	117,040	305,442
	<u>194,991</u>	<u>117,040</u>	<u>312,031</u>

20 Contingent liabilities

At the reporting end date the charity had outstanding commitments for future licence payments payments under the licence agreement with Brent Mencap Limited. The outstanding commitment at the year end was £22,642 (2025 £36,942), of which £14,300 was due within one year (2025 £14,300) and £8,342 (2025 £22,642) was due between two to five years.

21 Related party transactions

Trustees

During the year a donation of £20,000 was received from O'Kane Direct Ltd, of which Eddie O'Kane is a director. Funds were restricted to recruit a Fundraising & Communications Manager.

M McGing

M McGing is the Chief Executive Officer and was reimbursed £22,085 for expenses paid on behalf of the charity. These expenses relate to the annual BIAS Christmas event for members, BIAS AGM and other general office costs.