

**Bosnia & Herzegovina Community Advice Centre**  
**Unaudited Financial Statements**  
**31 March 2020**

**A I GROMAN FCA**

Groman & Company  
Chartered Accountants  
5 Violet Hill  
St. John's Wood  
London  
NW8 9EB

# **Bosnia & Herzegovina Community Advice Centre**

## **Trustees' Annual Report**

**Year ended 31 March 2020**

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2020.

### **Reference and administrative details**

<b>Registered charity name</b>	Bosnia & Herzegovina Community Advice Centre
<b>Charity registration number</b>	1085815
<b>Principal office</b>	Rear of 108 High Road, Willesden, London NW10 2PP
<b>The trustees</b>	Mr Zaim Pasic (Chair) Ms Ismeta Velic (Vice chair) Mr Nedim Mujcinovic (Treasurer) Mr Fejzi Jahaj Mr Mesud Kahrmanovic Mrs Hasnija Majdanac Mrs Safeta Karabasic
<b>Centre Manager</b>	Miss Sadida Trozic
<b>Company secretary</b>	Mr Fejzi Jahaj
<b>Independent examiner</b>	Al Groman FCA Groman & Company Chartered Accountants 5 Violet Hill St. John's Wood London NW8 9EB

# **Bosnia & Herzegovina Community Advice Centre**

## **Trustees' Annual Report** *(continued)*

**Year ended 31 March 2020**

### **Structure, governance and management**

#### **Governing Document**

Bosnia and Herzegovina Community Advice Centre is constituted as a registered charity with the Charity Commission for England and Wales on 26 March 2001 under charity registration number: 1085815 (the "Charity") and is governed by the constitution, dated 7 February 2001 (the "Constitution").

#### **Appointment, induction & training of Trustees**

Members of the local community and users of the centre are invited to nominate trustees prior to the Annual General Meeting (AGM). They are advised of the retiring trustees and are asked for nominations for the AGM. When considering appointing trustees, the Board has regard to the requirement for any specialist skills needed. New trustees undergo an induction to brief them on their legal obligations under charity law, the content of the Constitution, the committee and decision-making processes, the business plan and recent financial performance of the Charity. During the induction day they meet key employees and other trustees. In-house trainings provided by AdviceUK on governance and trustees' responsibilities are delivered for all trustees to equip them with necessary skills. In addition, the trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

#### **Organisation**

The Charity is organised so that the trustees meet four times a year to manage its affairs. There is one full time member of staff who both manages the day to day administration of the Charity and organises delivery of particular services, administration, staff supervision, fundraising and other responsibilities. There is also one part-time member of staff, one part-time equivalent member of external staff (as part of outsourced service from Outdoor Clerks), one sessional Welfare Benefits Advisor and freelance Therapist. One sessional tutor from Brent Start (Brent Council) is provided as in-house staff for floristry course. There is a team of 20 volunteers; 6 are regular volunteers who either run or support weekly activities, while 14 are engaged on an occasional basis to organise and run events. The Trustees are predominately older and/or disabled Londoners from West Balkan and users of the centre.

The Charity operates from easily accessible premises in Willesden and delivers some of its services at outreach locations in the London Borough of Brent. The organisation is the only charity in London providing bilingual, free, independent, confidential, impartial information, advice and advocacy to disadvantaged and marginalised Londoners from the six western Balkan countries (Bosnia and Herzegovina, Croatia, Kosovo, Macedonia, Montenegro and Serbia). Arriving in the United Kingdom (UK) as refugees in the 1990s following the breakup of former Yugoslavia, they are now British citizens continuing to be affected by past trauma and feeling excluded from society. Most of whom are victims of the brutal Yugoslav war (1991-2001) that targeted innocent civilians, and many were emergency medical evacuees to the UK.

The Charity also supports the wider Brent community through provision of Outreach Welfare Benefits Advice services at Harlesden library (Brent Hubs Harlesden) and acts as a local referral agency for Sufra NW London- Food Bank and Ealing Food Bank.

#### **Risk management**

The Charity has a risk management strategy which comprises:

- an annual review of the risks the Charity may face;
- the implementation of procedures designed to minimise any potential impact on the Charity should those risks materialise.

The annual review of the Risk Assessment Policy was conducted, and the Risk Register is reviewed quarterly by Trustees. The Risk Register clearly sets out the management processes to be deployed in order to effectively manage these potential risks, these include;

- strategic direction and forward planning;
- budgetary control and financial planning;
- operations and service delivery;

# **Bosnia & Herzegovina Community Advice Centre**

## **Trustees' Annual Report *(continued)***

**Year ended 31 March 2020**

### **Risk management *(continued)***

- information Management; and
- staff and volunteers.

All policies and procedures are reviewed and updated every year and are in compliance with requirements of the General Data Protection Regulation and Data Protection Act 2018.

### **Objectives and activities**

#### **Objectives**

The objects for which the Charity, as defined by the Constitution, adopted 7 February 2001, are; the promotion of any charitable purposes for the public benefit by the relief of poverty, sickness and distress, the advancement of education, the protection and preservation of physical and mental health and providing facilities for recreation or leisure-time occupation with the object of improving the condition of life for its members in particular, but without limitation, for the benefit of the communities it serves. To achieve these objects the Charity has the following aims;

1. provide holistic and person- centred, advice and advocacy services to disadvantaged and marginalised Londoners from West Balkan to prevent individual crisis, build resilience, increase independence and improve the quality of life;
2. provide welfare benefits advice service and support to the wider Brent community experiencing economic and social disadvantage to reduce poverty and distress and improve the quality of life;
3. gather and disseminate information on issues affecting beneficiaries from West Balkan to improve communication and increase access to other services;
4. organise trainings and workshops to help beneficiaries navigate the system, address financial problems and develop life skills;
5. organise classes, activities and therapeutic sessions to increase physical activity and develop coping strategies to help beneficiaries improve physical and mental health;
6. organise social and cultural events that reduce isolation and social exclusion and promote culture and positive interaction with the wider community; and
7. provide opportunities and support for volunteering to equip beneficiaries with the skills in community work so they can play their part and fully contribute to society.

The Charity seeks to attain its objectives through the provision of a wide and varied range of services and activities which are described in this report. They are all designed to enable disadvantaged and marginalised individuals to be more resilient and lead; independent, better, active, positive and fulfilled lives. To overcome the cultural, social and financial barriers, communicate their expressed needs in order to shape the policies and services of local and regional agencies as well as to provide them with opportunities and support to contribute fully to society.

#### **Public Benefit**

The trustees refer to the Charity Commission's General Guidance on public benefit when reviewing the Charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities contributed to its aims. Trustees are committed to providing services of a high quality to all people accessing the Bosnia and Herzegovina Community Advice Centre' services. The Charity is an equal opportunity organisation and it is committed to providing services that are free from any form of discrimination under the protected characteristics. The Charity monitors uptake of services to assist in advancing this policy. By supporting disadvantaged and marginalised people, the Charity also indirectly supports their carers. The Charity is committed to safeguarding its beneficiaries who may be vulnerable adults. Trustees, staff and volunteers are DBS checked and trained on safeguarding adults. Majority of the services are free of charge. Where specialist services and activities, such as - contributions for meals at the social club, events and Christmas lunch, are not supported by funders the trustees endeavoured to keep the charges as low as possible to allow widest possible access.

# Bosnia & Herzegovina Community Advice Centre

## Trustees' Annual Report *(continued)*

Year ended 31 March 2020

### Objectives and activities *(continued)*

#### ACTIVITIES

The Bosnia and Herzegovina Community Advice Centre' activities, in line with the seven aims of the Charity are delivered through five projects. Additional activities have been undertaken during the year of this report, by way of progressing the strategic objectives, as defined in the Business and Development Plan 2018-2023.

**Resilience Project** funded by the National Lottery Community Fund until 31 August 2019 and continued on from 27 January 2020 is a pan-London service for disadvantaged and marginalised Londoners from West Balkan. The project aims to enable disadvantaged and marginalised individuals and communities to thrive by preventing individual crisis, building resilience, increasing independence, which will help individuals fulfil their potential and be active citizens, enabling them to integrate better into local community. The Charity does this by;

1. providing holistic and person-centred advocacy service and support to individuals on all issues they might face and helping them develop digital skills through workshops and trainings to address financial issues;
2. quarterly newsletter in Bosnian-Serbo-Croat language informs beneficiaries who speak very little or no English and keeps them connected to project and organisation;
3. twice weekly social club and two events per year provide beneficiaries, particularly those who are isolated and/or disabled with volunteering and enabling them to contribute fully to society. Furthermore, the social opportunities enable all attendees to establish new and develop existing relationships with members of the wider community; and
4. advocacy and person-centred support services from which 362 individuals benefited during the course of last year.

**Benefits Advice Projects (BAF 4 & BAF 5)** funded by Brent Advice Fund (Brent Council) as part of Brent Advice Partnership, are local services (BAF 4 & BAF 5) whose aims are to increase local welfare benefits advice service provision in London borough of Brent and help local people experiencing economic and social disadvantage secure their Welfare Benefit Rights and entitlements.

The Charity does this by;

1. delivering twice weekly outreach Welfare Benefits advice and support service at Brent Hubs Harlesden on Wednesdays and Thursdays; and
2. providing advice and assistance with claims on full range of Welfare Benefits Right issues.

BAF 4 funding came to an end on 31 January 2020, despite the funding end for advice service, our commitment and support for the wider Brent community remains. Instead, our volunteers programme continues to provide benefits form filling service at Brent Hubs Harlesden on Thursdays until further funding for advice service is secured. During the year, 589 local people benefited from these two projects.

**Project 75+** funded by City Bridge Trust, is pan-London service and activities for older Londoners from West Balkans, aged 75 years and over. Project aims to improve the quality of lives of its intended beneficiaries by helping them to access entitlements, improve wellbeing and help them live more active, less isolated, healthier and happier lives.

The Charity does this by;

1. providing professional advocacy and advice and increase access to Welfare Benefit Rights, Housing, Community/Social and Health Care and other support;
2. monthly group talking therapies lead by clinical psychologist providing opportunities to discuss mental health issues affecting beneficiaries and learn coping strategies to deal with difficulties;
3. social-cultural and educational events provide beneficiaries with opportunities to meet each other, celebrate culturally important dates, exchange own life experience and develop knowledge on health-related issues;



# **Bosnia & Herzegovina Community Advice Centre**

## **Trustees' Annual Report *(continued)***

**Year ended 31 March 2020**

### **Objectives and activities *(continued)***

4. accompanied support and assistance by volunteers are regularly provided to vulnerable older Londoners to access project services and activities. During the course of last year, 168 older Londoners benefited from dedicated professional advocacy and advice services including the casework in English-Bosnian-Serbo-Croat languages.

**Maximising Community Space** funded by Awards for All and Edward Harvist Trust Fund administered by Brent Council is a small capital project successfully completed during period 5 August- 8 September 2019. The project aimed to improve condition of the premises and maximise the space so more people can access organisational activities.

### **ACHIEVEMENTS AND PERFORMANCE**

The trustees are responsible for ensuring that the charity is adequately resourced (i.e. it has all or most of the human and material resources it needs to achieve its objectives) and that proper financial controls are in place. In line with this, Trustees reviewed the Charity's Financial Protocols procedures during the year and found them to be robust and appropriate to achieve these objectives. However, long term processes for funding application/renewal assessments, late release of grant instalments from funding bodies including local authority as well as costs of adjustments in response to COVID-19 outbreak have forced Trustees to use reserves to enable essential and lifeline support continues for most vulnerable of our community and those who were desperate for our support due to impacts of COVID-19 crisis. All of these were contributing factors in the Charity ending its financial year in deficit.

During the year, Trustees have reviewed the Fundraising Strategy to ensure it better reflects the organisation's priorities for upcoming activities and service provision. Following five months gap between grant end and continuation funding from the National Lottery Community Fund, a grant for Resilience Project (2020-2023) was finally awarded in January 2020. This was of great importance for the Charity and its beneficiaries as the Charity is the only provider of support for Londoners from West Balkan in London and project services are defined as essential and lifelong support to many.

Despite all the evidence from our existing work from our outreach work at Brent Hubs Harlesden including a pilot (September 2019) at Willesden library (the "Brent Hubs Willesden") and our enormous efforts in fundraising from Trusts, Foundations and local authority we were unable to secure funding to increase our staffing capacity and respond to ever increasing demands from local community for our Welfare Benefits Services. Our commitment to support the wider local community remains and we continuously look for funding opportunities to support this work.

Last year we provided advice, information, advocacy and support to 1,119 individual clients through 4 projects; out of this number 43 % were Londoners from West Balkan and 57% were individuals from all community groups of the wider community.

67 % of all beneficiaries were Brent residents, majority of our beneficiaries were people of working age (59 %), while 21 % of beneficiaries were over the age of 75, 60 % disabled, 88% unemployed and 44 % non-English speakers.

Main problem areas were; Welfare Benefit Rights (52 %), person-centred support (40 %), Housing (5%) and Health (3%). Our results of case completion rates for all issues; successful (81%), partially successful (16%) and not successful (3%).

The highest percentage of beneficiaries' access to our services were through outreach locations at local libraries (53%), followed by phone (19%), drop in (9 %), letter (8%) and email (5%). Percentage of returning clients from the wider Brent community was at 42 %, which indicates that we are preferred local provider of the wider Brent community.

# **Bosnia & Herzegovina Community Advice Centre**

## **Trustees' Annual Report *(continued)***

**Year ended 31 March 2020**

### **Achievements and performance *(continued)***

The organisation undertook quarterly analysis and assessment of organisational advice and information and reported on the same to Trustees. The organisation is also subject to an independent

audit by Recognising Excellence Ltd, against the requirements of the Advice Quality Standard, which we hold, having passed the most recent audit in July 2019.

One of the major events held in 2019 was the launch of Independent Final Evaluation, Resilience Project (2016-2019) produced by Moylen Associates (Social Care Consultancy) and held on 15 November 2019. The event was attended by project stakeholders and representatives from local organisations and guest speakers, including; His Excellency Mr Vanja Filipovic, Ambassador of Bosnia and Herzegovina to the UK; Lord Bourne of Aberystwyth (former Minister for Faith) Ministry for Housing, Communities and Local Government and Cllr Muhammed Butt, Leader of Brent Council. The presentation and the report were well received by all attendees. The work of the Charity was praised by the guest speakers who paid high tributes to Trustees and all those involved in the work of the Charity. Other events organised during the year were International Women Celebration Event held on 6 March 2020 for all communities to attend and International Women's celebration lunch on 7 March 2020.

### **Annual General Meeting**

The 2019 Annual General Meeting was held on 7 December 2019 at newly refurbished premises in Willesden. The meeting was attended by 20 members, who anonymously approved Charity's annual report for 2018-2019. All member's approved Trustees proposal for Groman & Co independent financial examiners to be used for 2019-2020.

### **Financial review**

BHCAC had a deficit of £12,973 (2019: surplus £3,578) in the financial year, April 2019 to March 2020.

The charity's reserves consist of General/Unrestricted Funds of £10,656 (2019: £14,271) and Restricted Funds of £19,046 (2019: £28,404) at 31 March 2020.

### **Plans for future periods**

In the light of ongoing COVID-19 pandemic, we must ensure we are responsive to the needs of our service users/beneficiaries and that the response is immediate and practical. The main priority for the Charity is to;

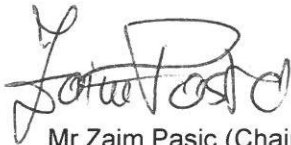
1. continue its service provision while making sure necessary resources are secured in order to provide adequate support to people affected by COVID-19. In particular, resources which enable remote working and increase staffing capacity to address demand for Welfare Benefits Rights advice and support services from the wider Brent community;
2. communicate issues faced by services users/ beneficiaries to local authority and work closely with Brent Council and local providers to provide coordinated response and support where it is needed while ensuring services are not duplicated;
3. develop effective partnerships with providers who are reliable and efficient;
4. ensure the Charity's premisses are COVID-19 secure and safe for community to use; and
5. renew its Business and Development Plan for period 2020-2023 to ensure our work is responsive to the environment.

# Bosnia & Herzegovina Community Advice Centre

## Trustees' Annual Report *(continued)*

Year ended 31 March 2020

The trustees' annual report was approved on 24.12.2020 and signed on behalf of the board of trustees by:



Mr Zaim Pasic (Chair)  
Trustee

  
Mr Fejzi Jahaj  
Charity Secretary



# **Bosnia & Herzegovina Community Advice Centre**

## **Independent Examiner's Report to the Trustees of Bosnia & Herzegovina Community Advice Centre**

**Year ended 31 March 2020**

I report to the trustees on my examination of the financial statements of Bosnia & Herzegovina Community Advice Centre ('the charity') for the year ended 31 March 2020.

### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

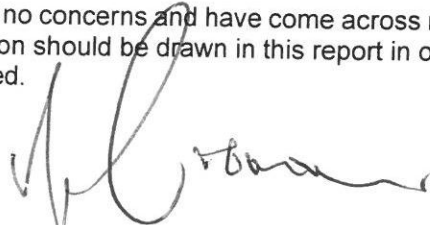
I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiner's statement**

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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 accounts to be reached.

  
Al Groman FCA  
Independent Examiner

31.12.20

Groman & Company  
Chartered Accountants  
5 Violet Hill  
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London  
NW8 9EB

# Bosnia & Herzegovina Community Advice Centre

## Statement of Financial Activities

Year ended 31 March 2020

		Unrestricted funds £	2020 Restricted funds £	Total funds £	2019 Total funds £
	Note				
<b>Income and endowments</b>					
Donations and legacies	4	1,327	124,828	126,155	159,632
Other income	5	1,749	–	1,749	1,772
<b>Total income</b>		<u>3,076</u>	<u>124,828</u>	<u>127,904</u>	<u>161,404</u>
<b>Expenditure</b>					
Expenditure on charitable activities	6,7	2,067	138,810	140,877	157,826
<b>Total expenditure</b>		<u>2,067</u>	<u>138,810</u>	<u>140,877</u>	<u>157,826</u>
<b>Net (expenditure)/income and net movement in funds</b>		<u>1,009</u>	<u>(13,982)</u>	<u>(12,973)</u>	<u>3,578</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		14,271	28,404	42,675	39,097
Transfer of funds		(4,624)	4,624	–	–
<b>Total funds carried forward</b>		<u>10,656</u>	<u>19,046</u>	<u>29,702</u>	<u>42,675</u>

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

The notes on pages 11 to 17 form part of these financial statements.

# Bosnia & Herzegovina Community Advice Centre

## Statement of Financial Position

31 March 2020

	Note	2020 £	2019 £
<b>Fixed assets</b>			
Tangible fixed assets	12	1,481	1,976
<b>Current assets</b>			
Debtors	13	12,383	1,579
Cash at bank and in hand		41,136	84,607
		<u>53,519</u>	<u>86,186</u>
<b>Creditors: amounts falling due within one year</b>	14	<u>(25,298)</u>	<u>(45,487)</u>
<b>Net current assets</b>		<u>28,221</u>	<u>40,699</u>
<b>Total assets less current liabilities</b>		<u>29,702</u>	<u>42,675</u>
<b>Funds of the charity</b>			
Restricted funds		14,422	28,404
Unrestricted funds		15,280	14,271
<b>Total charity funds</b>	16	<u>29,702</u>	<u>42,675</u>

These financial statements were approved by the board of trustees and authorised for issue on 24.12.2020, and are signed on behalf of the board by:



Mr Zaim Pasic (Chair)  
Trustee

The notes on pages 11 to 17 form part of these financial statements.

# **Bosnia & Herzegovina Community Advice Centre**

## **Notes to the Financial Statements**

**Year ended 31 March 2020**

### **1. General information**

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Rear of 108 High Road, Willesden, London, NW10 2PP.

### **2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

### **3. Accounting policies**

#### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### **Going concern**

There are no material uncertainties about the charity's ability to continue.

#### **Disclosure exemptions**

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available in FRS 102: (a) No cash flow statement has been presented for the company. (b) Disclosures in respect of financial instruments have not been presented.

#### **Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

#### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# **Bosnia & Herzegovina Community Advice Centre**

## **Notes to the Financial Statements** *(continued)*

**Year ended 31 March 2020**

### **3. Accounting policies** *(continued)*

#### **Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

#### **Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### **Tangible assets**

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

# **Bosnia & Herzegovina Community Advice Centre**

## **Notes to the Financial Statements *(continued)***

**Year ended 31 March 2020**

### **3. Accounting policies *(continued)***

#### **Tangible assets *(continued)***

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

#### **Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Leasehold property	- 25% reducing balance
Fixtures and fittings	- 25% reducing balance
Equipment	- 25% reducing balance
Equipment	- 25% reducing balance

#### **Impairment of fixed assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

#### **Defined contribution plans**

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.



# Bosnia & Herzegovina Community Advice Centre

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2020

### 4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
<b>Donations</b>			
Donations	1,327	–	1,327
<b>Grants</b>			
The National Lottery Community Fund	–	58,655	58,655
London Borough of Brent	–	19,898	19,898
City Bridge Trust	–	36,025	36,025
Edward Harvist Trust	–	10,000	10,000
United in Hammersmith & Fulham	–	250	250
	<u>1,327</u>	<u>124,828</u>	<u>126,155</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
<b>Donations</b>			
Donations	3,765	–	3,765
<b>Grants</b>			
The National Lottery Community Fund	–	85,311	85,311
London Borough of Brent	–	20,006	20,006
City Bridge Trust	–	35,650	35,650
Edward Harvist Trust	–	4,900	4,900
Awards For All	–	10,000	10,000
	<u>3,765</u>	<u>155,867</u>	<u>159,632</u>

### 5. Other income

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Membership	790	790	1,035	1,035
Other sundry income	959	959	737	737
	<u>1,749</u>	<u>1,749</u>	<u>1,772</u>	<u>1,772</u>

# Bosnia & Herzegovina Community Advice Centre

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2020

### 6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Core charitable activities	1,218	109,993	111,211
Support costs	849	28,817	29,666
	<u>2,067</u>	<u>138,810</u>	<u>140,877</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Core charitable activities	216	133,355	133,571
Support costs	149	24,106	24,255
	<u>365</u>	<u>157,461</u>	<u>157,826</u>

### 7. Expenditure on charitable activities by activity type

	Grant funding of activities £	Support costs £	Total funds 2020 £	Total fund 2019 £
Core charitable activities	111,211	780	111,991	134,803
Governance costs	—	28,886	28,886	23,023
	<u>111,211</u>	<u>29,666</u>	<u>140,877</u>	<u>157,826</u>

### 8. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2020 £	2019 £
Depreciation of tangible fixed assets	<u>495</u>	<u>900</u>

### 9. Independent examination fees

	2020 £	2019 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>800</u>	<u>750</u>

### 10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2020 £	2019 £
Wages and salaries	58,901	57,702
Social security costs	3,048	2,928
Employer contributions to pension plans	3,647	4,616
	<u>65,596</u>	<u>65,246</u>

The average head count of employees during the year was 2 (2019: 2).

# Bosnia & Herzegovina Community Advice Centre

## Notes to the Financial Statements (continued)

Year ended 31 March 2020

### 10. Staff costs (continued)

No employee received employee benefits of more than £60,000 during the year (2019: Nil).

### 11. Trustee remuneration and expenses

SORP 2015 requires the following statement to be made:

- no remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

### 12. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Equipment £	Kitchen equipment £	Total £
<b>Cost</b>					
At 1 April 2019 and 31 March 2020	<u>9,135</u>	<u>15,922</u>	<u>10,888</u>	<u>5,963</u>	<u>41,908</u>
<b>Depreciation</b>					
At 1 April 2019	8,842	15,652	10,065	5,373	39,932
Charge for the year	73	67	207	148	495
At 31 March 2020	<u>8,915</u>	<u>15,719</u>	<u>10,272</u>	<u>5,521</u>	<u>40,427</u>
<b>Carrying amount</b>					
At 31 March 2020	<u>220</u>	<u>203</u>	<u>616</u>	<u>442</u>	<u>1,481</u>
At 31 March 2019	<u>293</u>	<u>270</u>	<u>823</u>	<u>590</u>	<u>1,976</u>

### 13. Debtors

	2020 £	2019 £
Grant debtors	11,550	–
Prepayments and accrued income	833	1,579
	<u>12,383</u>	<u>1,579</u>

### 14. Creditors: amounts falling due within one year

	2020 £	2019 £
Deferred income	22,047	38,606
Trade creditors	–	5,101
Social security and other taxes	1,451	–
Other creditors	1,800	1,780
	<u>25,398</u>	<u>45,487</u>

### 15. Pensions and other post retirement benefits

#### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £3,647 (2019: £4,616).

# Bosnia & Herzegovina Community Advice Centre

## Notes to the Financial Statements (continued)

Year ended 31 March 2020

### 16. Analysis of charitable funds

#### Unrestricted funds

	At 1 April 2019	Income	Expenditure	Transfers	At 31 March 2020
	£	£	£	£	£
<b>Current year</b>					
General funds	<u>14,271</u>	<u>3,076</u>	<u>(2,067)</u>	<u>(4,624)</u>	<u>10,656</u>

	At 1 April 2019	Income	Expenditure	Transfers	At 31 March 2020
	£	£	£	£	£
<b>Prior year</b>					
General funds	<u>9,099</u>	<u>5,537</u>	<u>(365)</u>	<u>-</u>	<u>14,271</u>

#### Restricted funds

	At 1 April 2019	Income	Expenditure	Transfers	At 31 March 2020
	£	£	£	£	£
<b>Current year</b>					
Advice fund	10,542	19,898	(23,692)	-	6,748
Resilience fund	6,132	58,655	(52,489)	-	13,789
75 Plus fund	3,483	36,025	(40,096)	588	-
Premises improvements fund	8,247	-	(10,091)	1,844	-
Edward Harvist Fund	-	10,000	(12,192)	2,192	-
United in Hammersmith & Fulham	-	250	(250)	-	-
Restricted Funds	<u>28,404</u>	<u>124,828</u>	<u>(138,810)</u>	<u>4,624</u>	<u>19,046</u>

	At 1 April 2018	Income	Expenditure	Transfers	At 31 March 2019
	£	£	£	£	£
<b>Prior year</b>					
Advice fund	9,014	20,006	(18,478)	-	10,542
Resilience fund	5,820	85,311	(84,999)	-	6,132
75 Plus fund	5,167	35,650	(37,334)	-	3,483
Premises improvements fund	9,997	14,900	(16,650)	-	8,247
Restricted Funds	<u>29,998</u>	<u>155,867</u>	<u>(157,461)</u>	<u>-</u>	<u>28,404</u>