

REGISTERED COMPANY NUMBER: 05243595 (England and Wales)
REGISTERED CHARITY NUMBER: 1107985

REVISED
BARNET REFUGEE SERVICE
TRUSTEES' REPORT AND
AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

Albury Associates Limited
Chartered Accountants & Statutory Auditor
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BARNET REFUGEE SERVICE

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FOR THE YEAR ENDED 31 MARCH 2022**

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The trustees who are also directors of Barnet Refugee Service (BRS) operating as New Citizens Gateway (NCG) for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objects, as defined in the Memorandum of Association are:

- 1 To preserve and protect the physical and mental health of those who are seeking asylum or who are granted refugee status and their dependents living, working or studying (temporarily or permanently) in England and Wales (hereinafter, the 'Beneficiaries').
- 2 To advance the education and training of those persons defined in Object 1 as Beneficiaries.
- 3 To advance the education of the public in general about the issues relating to refugees and those seeking asylum.
- 4 The relief of financial hardship to those persons defined in Object 1 as Beneficiaries.
- 5 The provision of facilities for recreation or other leisure time occupation with the object of improving the conditions of life of those persons defined in Object 1, who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances.

The focus of our work is to improve the quality of life, and promote the physical, social and mental well-being, of refugees and asylum seekers who live, work or study in the UK. We also help to reduce health inequalities, social and economic exclusion and enable positive integration and personal independence of these people.

The strategies we use as the focus of our work are:

1. Our Holistic Approach whereby we consider the many factors affecting a refugee or asylum seeker including knowledge of the UK, language skills, financial resources, social factors, physical and mental health and levels of confidence rather than just the immediate issue being presented. Our Holistic Approach to serving refugees and asylum seekers recognises that these people's issues must be treated in the context of the whole person.
2. Co-ordination with other support services and charities in the sector. Through this approach, we recognise and make the use of the strengths of other organisations working in this sector so that we can work together towards our common purpose of supporting refugees and asylum seekers.
3. We shape our services based primarily on "on-the-ground" demand. We believe that listening to our clients is the best way to understand their needs and how best to support them. We use quality assurance systems and feedback from those we work with to constantly improve the relevance and quality of the service we provide.

OBJECTIVES AND ACTIVITIES

Significant activities

We developed our services based on the health needs of our clients and on an "Integrated Holistic Model of Support". This model acknowledges the whole person and all their physical, social, emotional and spiritual needs. The majority of refugees and asylum seekers are suffering from depression and Post Traumatic Stress Disorder due to their past experiences. In addition, language barriers, financial difficulties and poverty, homelessness or poor accommodation, cultural barriers and lack of employment were the main factors hindering them from rebuilding their lives and achieving their full potential.

Our Holistic Model of Support provides a range of activities all under one roof. Our main areas of activity are:

- **Advice & Guidance.**
We provide advice, information and support to refugees and asylum seekers on a variety of issues, promoting equal access to services, particularly health. We also provide emergency food and cash support when circumstances require it.
- **Multi-Lingual Counselling Service & Emotional Support**
BRS is a registered member of the British Association for Counselling and Psychotherapy (BACP) and we provide a multi-lingual professional counselling service to support the many people coping with the effects and trauma of war, persecution, loss and dislocation.
We also provide a range of therapeutic activities including our gardening project, our Women's Group, psycho-educational workshops (IAPT), yoga, mindfulness, arts and drama our Mother & Toddler's Group and residential retreats.
- **Integration Support.**
Our "Journey to Integration" programme complements other BRS activities and aims to increase integration and address isolation through Volunteering, Mentoring, ESOL, Citizenship workshops, and Homework Club for young refugees.
Our mentoring programme supports refugees to learn about their rights, how to access public services, and learn about life in the UK.
We involve refugees in the volunteer programme because participating in a volunteering experience can provide refugees with confidence, employment and language skills, and a positive path to integration. Each year around 40 to 50% our volunteers are from refugee backgrounds, who work closely with clients and other native speaker volunteers.
- **Refugee Youth Wellbeing and Support**
We work with young refugees and asylum seekers aged 11-25, most of whom are alone in the UK without their families. We support these young people to fulfil their potential through intensive one-to-one support, sporting activities, social clubs, English language, mentoring, summer/holiday activities, youth leadership and access to one to one counselling. Our Homework club supports refugee children of all ages.
- **Destitution Support**
Destitution is a huge problem amongst asylum seekers. Asylum seekers wait months or years for the outcome of their asylum claim, during which most are prohibited from working and only receive minimal or no financial support. As a result, these asylum seekers are reliant on charities and their limited social networks to make ends meet. We have been running a Drop In to support destitute asylum seekers since 2006.
- **Support to Other Organisations**
We also provide support to local government organisations such as the NHS, housing, welfare and other government agencies. We support these organisations to reach and communicate with refugee and asylum seekers within their communities, in their own languages and in a manner which is culturally sensitive

OBJECTIVES AND ACTIVITIES

Public benefit

London and surrounding counties have a substantial refugee and asylum seeker population with large Somali, Iranian, Afghani and African communities including many young people and unaccompanied minors. These people have fled their countries of origin due to fear of war, torture or persecution. They have often taken great risks and suffered great hardships in their journey to the UK. The circumstances of these people arriving in the UK lead to them being socially excluded due to poverty, lack of knowledge of British ways and lack of English. Many of these people suffer mental health problems both as a result of persecution in their country of origin and as a result of trying to adapt to life in the UK. Many also find it difficult to get employment due to lack of experience, lack of confidence or poor language skills. It is vital for their well-being and the good of the wider community that they are supported and integrated into UK society.

BRS provides a front-line support service to refugees and asylum seekers through the various activities that we offer.

In addition to the direct support to refugees and asylum seekers, we also provide support to local government organisations such as the NHS, housing, welfare and other government agencies. We support these organisations to reach and communicate with refugee and asylum seekers within their communities, in their own languages and in a manner which is culturally sensitive. We provide a vital communication link between local government and these people who can otherwise be quite isolated and difficult to reach.

BRS focuses particularly on providing youth activities for young refugees and asylum seekers, including unaccompanied minors. Many of these young people are isolated and facing linguistic and cultural barriers, as well as a level of hostility, leaving these young people very vulnerable to growing up marginalised and at risk of being forced into crime. We provide psycho-social support and advocacy for young refugees and we focus on building confidence and self-esteem, opening up opportunities for these young people, and supporting them to participate constructively in mainstream UK life.

Beyond providing advice and health support, our services are substantially focused on supporting refugees as they work to integrate into their local communities and to rebuild their lives. At the core of our service delivery is our belief in the positive contribution refugees and asylum seekers can make within our organization, and also beyond in our culturally and ethnically diverse society. By helping refugees to rebuild their confidence and to integrate into UK life, we increase their chances of rebuilding their lives, and becoming active participants in UK society and contributing significantly to the economy and the cultural diversity of our wider society. With this outcome, everyone in the UK benefits.

STRATEGIC REPORT

Achievement and performance

Charitable activities

- Advice & Guidance.

Our Advisers supported over 3,000 clients with advice. This includes over 477 new clients seeking advice and handled over 18,000 enquiries and referrals across services.

Our Outreach Team continued with regular on-site surgeries to meet the demands of the clients' located in refugee hotels. We provided advice to over 650 clients, on a drop-in basis, and a further 237 asylum seekers have registered with us to receive our one-to-one advice, advocacy support or accessing other services within BRS.

- Multi-Lingual Mental Health and Emotional Support Counselling Service

During 2021-2022, 139 people received mental health counselling consisting 12 sessions per person. Using questionnaires based on the Warwick-Edinburgh Mental Well-being Scale (WEMWBS), the feedback showed that there was a marked improvement in most of these people's mental well-being. For the period 2021-2022 the analysis showed an average 'Before:After' ratio of 44:56 with the greatest improvement for an individual client being 31:69.

We held 58 gardening sessions at our dedicated allotment involving 8 clients each with total of 464 participants. Feedback from clients who took part in gardening activities in 2021 show that in virtually every category (confidence, feeling close to others, thinking clearly, use of gardening skills and knowledge of nutrition) their participation had had a positive effect on their wellbeing and knowledge.

- Integration Support

We served 170 new refugees under our "Journey to Integration" program. This will bring the total number of refugees accessing this programme of services from the start of the project to 677.

English for Speakers of other Languages Classes (ESOL)

A total of 326 people attended ESOL classes in both formal and informal basis. The BRS 2021-2022 annual impact measurement on ESOL informal lessons revealed that 74% of our clients reported improvement in their speaking, 72% improvement on reading and 61% improvement in listening skills. BRS has been an accredited exam centre for Trinity College London since 2017, a highly regarded International Exam Board for English Language and ESOL Skills for Life qualifications. Three Trinity ESOL courses took place at BRS this year with 17 learners on this intense 10 hours weekly course. 9 completed it, sat the Trinity exam and all 9 successfully passed.

Mentoring Project

The mentoring programme was able to receive a total of 26 mentees this year and match them with volunteer mentors. Our annual evaluation was conducted at the end of 2021 where 21 mentees participated. The objectives were to assess the improvement of five integration indicators that were Self-confidence, Work/Study, Social bridges, Knowledge of benefits and rights, Language/culture. The evaluation shows the total average integration of all mentees and confirms a significant improvement as 3.5 before to 6.5 after mentoring intervention.

Volunteering

Of our 116 active volunteers, about half of these are refugee volunteers. Our refugee volunteers work alongside our staff and native English volunteers to provide practical and culturally sensitive help that made a big difference to the lives of the vulnerable clients we serve. This approach also provides our refugee volunteers with work experience that can be a significant step on the road to employment. During this year 11 of our volunteers managed to get into paid employment.

- Refugee Youth Wellbeing and Support

This year we had over 200 young people registered with 96 new young people starting the programme. The online satisfaction survey completed by our young people showed 88% believed they had seen positive outcomes from joining BRS youth activities. These include improving their English, learning new skills, making friends, feeling less alone and feeling happier. And 92% reported being part of BRS's Youth Club improved their overall wellbeing.

Tuition/Homework Club

We provided 59 students from year 3 up to A-Level with weekly one-to-one tuition/homework classes in Maths and English, either face to face or through various online platforms.

- **Destitution Support**
We had more than 564 clients who collected more than 2400 food parcel and clothes. Over 800 clients were provided with food vouchers from Aldi, Asda and Sainsbury's amounting to over £13,000. This service has been funded by kind donations by individuals, schools, Food Bank and local faith groups.

Recognition of BRS achievements:

During the past year we sought feedback from 70 randomly selected clients. On average 58% felt "very satisfied", and 29% "satisfied" with our services. 13% felt "dissatisfied" with our services which related to waiting times or frustration with their issues not being solved. 60% of our clients reported that using our services improved their overall wellbeing.

In 2022 New Citizens' Gateway received recognition of the quality and impact of their work through two separate awards:

- Barnet Council Civic Awards: Certificate Scroll for Outstanding Service to the Community.
- GSK Impact Award 2022 (Runner-Up) . The GSK IMPACT Awards recognise and reward charities that are doing excellent work to improve people's health and wellbeing.

Fundraising activities

In BRS, it is the CEO who is primarily responsible for fundraising. A fundraising strategy is agreed with the Board. The CEO with other staff then carries out the fundraising activities. It is the aim of BRS to meet its funding needs through several funding bodies.

BRS obtains the largest portions of its funding from trust funds and national and local government awards. We also receive funding through donations from private donors, local businesses and organisations and the general public. In 2022/23, we will be working to diversify our fundraising activities so that more personnel are involved and more focus is put on securing unrestricted funding and building our reserves.

Financial review

Financial position

The Statement of Financial Activities show net expenditure for the year amounting to £7,853. Total Funds at the year end date amounted to £569,791, comprising of £111,015, Unrestricted Funds and £458,776, Restricted Funds.

Principal funding sources

- National Lottery Community Fund
- European Fund (AMIF)
- Lloyds TSB
- Barnet Council
- Young Londoners Fund
- Children In Need
- The John Lyons Charity
- The City Bridge Trust
- The Mercers Foundation

Reserves policy

The level of free unrestricted reserves maintained by BRS is determined by balancing the need to address the immediate and considerable needs of refugees and asylum seekers in the London area against the need to have adequate resources to manage our way through unexpected financial challenges.

The BRS policy for free reserves is three months operating expenditure. Total expenditure for the year ended 31 March 2022 amounted to £902,894, comprising of both restricted and unrestricted costs. As at 31 March 2022, Unrestricted funds amounted to £111,015.

If applications for funding did not include certain expenditure, then three months operating expenditure is likely to be less than unrestricted reserves. The Trustees recognise this. The shortfall has been caused by the organisation's rapid growth over the last five years. The organisation is focused on addressing the shortfall in getting back to the target reserves as soon as possible.

STRATEGIC REPORT

Volunteers

We had the support of 116 volunteers active during the year. Volunteers are crucial to the success of all our programmes particularly in the areas of ESOL and Mentoring, and some services which are wholly led and managed by volunteers such as Mother and Toddler Group, Women's Group, Peer Support/Befriending, Homework Club, Gardening and Job Club. We are also supported by volunteers in the areas of Advice, Counselling, Interpreting, Youth group, and office administration.

Future plans

BRS has gone through a period of growth and the trustees and the executive together believe it is the right time to review the charity systems and processes and make sure that they are fit-for-purpose for the size of charity that we have become. Specific areas under consideration will be:

- Revisiting the vision, mission, strategy and objectives to align with today's environment.
- Review and strengthening of governance arrangements.
- Review and strengthening of the operating structure, systems and processes.
- Diversification of fundraising.

Until these reviews are complete, the organisation remains focused on providing the holistic suite of support services to refugees and asylum seekers, and to supporting local government organisations to reach and communicate with these communities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a Deed of Trust, and constitutes a Limited Company, Limited by Guarantee, as defined by the Companies Act 2006. The charity is therefore governed by a Memorandum and Articles of Association. The directors of the company are also trustees of the charity. Eligibility for membership of the charity and membership of the board of trustees is governed by the Memorandum and Articles of Association. There are no restrictions in the governing document on the operation of the charity or on its investment powers, other than those imposed by general charity law.

The methods adopted for the recruitment and appointment of new Trustees

Potential Trustees are nominated by a current trustee or a member of BRS (membership of at least one year) nominating someone for election at the AGM. The Board may also co-opt a new trustee. An induction procedure is in place for new trustees.

The organisational structure of the charity and how decisions are made:

Strategic decision-making is the responsibility of the Board of Trustees. The implementation of these decisions is the responsibility of the Chief Executive Officer (CEO) who delegates to staff and volunteers at her discretion. Day to day operational decisions are made by the CEO. Funding applications are made by the CEO. Applications above a defined monetary threshold must also receive the scrutiny and then approval of the trustees.

Financial decisions follow the procedures laid down in the Financial Regulations.

Some financial decisions are delegated by the Board to a Finance Committee and to the CEO.

The trustees have had due regard to the Charity Commission's guidance on public benefit.

Arrangements for setting the remuneration of the charity's key personnel

BRS uses NJC Payscales to guide recommendations for annual cost of living pay reviews of all staff. The Board proposes and negotiates the salary review of the CEO. The salary reviews of all other staff are proposed by the line management and approved by the trustees.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The CEO, staff and trustees review and revise an operational risk assessment each year so as to identify the major risks to which the charity is exposed each year including any risks that the charity may pose to its beneficiaries or to the public in general as a result of pursuing its charitable objects.

Mitigation plans are agreed for all substantial risks and the CEO is responsible for the implementation of those plans. The charity is satisfied that the systems are in place to mitigate these major risks which have been so identified and reviewed.

The principle risks and uncertainties facing the organisation together with the mitigation plans are considered to be as follows:

- Changing legislation and government policy. This is an area under review where BRS may in the future need to alter its charitable objects or its strategies to continue supporting people displaced by war and persecution.
- Funding shortfall. The organisation is actively working on diversification of fundraising.
- Management and governance systems and processes. The organisation has grown considerably and is actively working on reviewing these systems and processes, so they are appropriate for its current scale and any further growth.
- Loss of key staff. The organisation is working on a variety of measures to enhance organisational capacity and flexibility and staff retention.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
05243595 (England and Wales)

Registered Charity number
1107965

Registered office
8th Floor The Hyde
London
NW9 6LH

Trustees

J C Doyle Chair
P Karunaharan Treasurer
G Bokaei
Dr S Ahluwalia
P Tamkinfard (appointed 13/1/2022)
Dr P A Trafford
Dr H A Attayee (resigned 29/9/2021)
Dr A Bajboj (resigned 1/12/2021)
A N Hashemy (resigned 4/1/2022)

Auditors

Albury Associates Limited
Chartered Accountants & Statutory Auditor
2nd Floor, One Hobbs House,
Harrobian Business Village
Bessborough Road
Harrow
Middlesex
HA1 3EX

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Barnet Refugee Service for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2022**

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Albury Associates Limited,, who were appointed since the year-end date will be proposed for re-appointment at the forthcoming Annual General Meeting.

Trustees' report, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 7 December 2022 and signed on the board's behalf by:



J C Doyle - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF BARNET REFUGEE SERVICE

Opinion

We have audited the revised financial statements of Barnet Refugee Service (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the revised financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). These revised financial statements replace the original financial statements approved by the trustees on 31 August 2022.

The revised financial statements have been prepared in accordance with The Companies (Revision of Defective Accounts and Reports) Regulations 2008 and as such do not consider events which have taken place after the date on which the original financial statements were approved.

In our opinion the revised financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 as they have effect under the Companies (Revision of Defective Accounts and Reports) Regulations 2008.

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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our 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 charitable company's ability to continue as a going concern for a period of at least twelve months from 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.

Emphasis of matter - Revision Disclosure of Incoming Resources

We draw attention to notes 2 and 11 of the revised financial statements, that describe the basis on which the incoming resources have been disclosed. Our opinion is not modified in this respect.

Other Information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether 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.

Opinions on other matters 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' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
BARNET REFUGEE SERVICE**

Matters on which we are required to report by exception

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

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 returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) 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 the trustees 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 charitable company'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 the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

- We identified the laws and regulations applicable to the company through discussions with management, and from our commercial knowledge and experience of the sector in which the company operates;
- We obtained an understanding of the legal and regulatory frameworks that are applicable to the company and determined that the most significant are those that relate to the reporting framework (Companies Act 2006) and the relevant tax compliance regulations in the jurisdictions in which the company operates. In addition, we concluded that there are certain significant laws and regulations that may have an effect on the determination of the amounts and disclosures in the financial statements and those laws and regulations relating to health and safety, employee matters and bribery and corruption practices;
- We assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting correspondence where available; and
- Identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.
- We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:
 - making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
 - considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.
- To address the risk of fraud through management bias and override of controls, we:
 - performed analytical procedures to identify any unusual or unexpected relationships;
 - tested journal entries to identify unusual transactions;
 - assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
 - investigated the rationale behind significant or unusual transactions.
- In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:
 - agreeing financial statement disclosures to underlying supporting documentation;
 - reading the minutes of meetings of those charged with governance;
 - enquiring of management as to actual and potential litigation and claims; and
 - reviewing correspondence with HMRC, relevant regulators including the Health and Safety Executive, and the company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.


Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
BARNET REFUGEE SERVICE

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.


Kiran Patel BA BFP FCA (Senior Statutory Auditor)
for and on behalf of Albury Associates Limited
Chartered Accountants & Statutory Auditor
2nd Floor, One Hobbs House,
Harrobian Business Village
Bessborough Road
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Middlesex
HA1 3EX

Date: 07 December 2022

BARNET REFUGEE SERVICE

**REVISED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022**

		Unrestricted funds	Restricted funds	2022 Total funds	2021 Total funds as restated £
	Notes	£	£	£	
INCOME AND ENDOWMENTS FROM					
Donations and grants	3	88,027	806,894	894,921	1,250,628
Investment income	4	60	-	60	115
Other income		60	-	60	-
Total		88,147	806,894	895,041	1,250,743
EXPENDITURE ON					
Charitable activities	5				
Management & Administration		23,697	871,197	894,894	760,766
Donations		-	8,000	8,000	-
Other		-	-	-	-
Total		23,697	879,197	902,894	760,766
NET INCOME/(EXPENDITURE)		64,450	(72,303)	(7,853)	489,977
RECONCILIATION OF FUNDS					
Total funds brought forward					
As previously reported		46,565	62,647	109,212	87,667
Prior year adjustment	11	-	468,432	468,432	-
As restated		46,565	531,079	577,644	87,667
TOTAL FUNDS CARRIED FORWARD		111,015	458,776	569,791	577,644

The notes form part of these financial statements

BARNET REFUGEE SERVICE

REVISED STATEMENT OF FINANCIAL POSITION
31 MARCH 2022

		Unrestricted funds	Restricted funds	2022 Total funds	2021 Total funds as restated £
	Notes	£	£	£	
FIXED ASSETS					
Tangible assets	12	11,091	-	11,091	13,609
CURRENT ASSETS					
Debtors	13	42,987	51,140	94,127	110,714
Cash at bank and in hand		<u>97,407</u>	<u>415,060</u>	<u>512,467</u>	<u>482,472</u>
		140,394	466,200	606,594	593,186
CREDITORS					
Amounts falling due within one year	14	(40,470)	(7,424)	(47,894)	(29,151)
NET CURRENT ASSETS		<u>99,924</u>	<u>458,776</u>	<u>558,700</u>	<u>564,035</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>111,015</u>	<u>458,776</u>	<u>569,791</u>	<u>577,644</u>
NET ASSETS		<u>111,015</u>	<u>458,776</u>	<u>569,791</u>	<u>577,644</u>
FUNDS	15				
Unrestricted funds				111,015	46,565
Restricted funds				<u>458,776</u>	<u>531,079</u>
TOTAL FUNDS				<u>569,791</u>	<u>577,644</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 7 December 2022 and were signed on its behalf by:



J C Doyle - Trustee

The notes form part of these financial statements

BARNET REFUGEE SERVICE**REVISED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2022**

		2022	2021
	Notes	£	as restated £
Cash flows from operating activities			
Cash generated from operations	1	48,254	215,647
Tax paid		(12,666)	-
Net cash provided by operating activities		<u>35,588</u>	<u>215,647</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(7,765)	(20,312)
Sale of tangible fixed assets		2,112	-
Interest received		<u>60</u>	<u>115</u>
Net cash used in investing activities		<u>(5,593)</u>	<u>(20,197)</u>
Change in cash and cash equivalents in the reporting period		29,995	195,450
Cash and cash equivalents at the beginning of the reporting period		<u>482,472</u>	<u>287,022</u>
Cash and cash equivalents at the end of the reporting period		<u>512,467</u>	<u>482,472</u>

The notes form part of these financial statements

BARNET REFUGEE SERVICE

**NOTES TO THE REVISED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2022**

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022	2021
	£	as restated £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(7,853)	489,977
Adjustments for:		
Depreciation charges	8,231	6,703
Profit on disposal of fixed assets	(60)	-
Interest received	(60)	(115)
Decrease/(increase) in debtors	29,253	(68,226)
Increase/(decrease) in creditors	<u>18,743</u>	<u>(212,692)</u>
Net cash provided by operations	<u>48,254</u>	<u>215,647</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/21 £	Cash flow £	At 31/3/22 £
Net cash			
Cash at bank and in hand	<u>482,472</u>	<u>29,995</u>	<u>512,467</u>
	<u>482,472</u>	<u>29,995</u>	<u>512,467</u>
Total	<u>482,472</u>	<u>29,995</u>	<u>512,467</u>

The notes form part of these financial statements

**NOTES TO THE REVISED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

1. REVISED FINANCIAL STATEMENTS

The financial statements for the year ended 31 March 2022 have been revised.

They

- replace the original financial statements;
- are now the statutory financial statements;
- are prepared as they were at the date of the original financial statements and not as at the date of revision and accordingly do not deal with events between those dates.

The original financial statements disclosed incoming resources on the basis of the expenditure of such resources. The revised financial statements disclose incoming resources that are not subject to any specific conditions as donations received in the period in which the funds are received.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Incoming resources

Incoming resources are accounted for on a receivable basis when the charity is entitled to all the income and the amount can be quantified with reasonable accuracy.

The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full when receivable. Grants, where entitlement is not conditional on delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services, facilities and goods are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts. Incoming resources from grants, where related to performance and specific deliverables, are accounted as far as the charity earns the right to consideration by its performance.

Grants received in advance and specified by the donor as relating to specific accounting periods or alternatively are subject to conditions which are still to be met, and which are outside of the control of the charity or where it is uncertain whether the conditions can or will be met, are deferred on an accruals basis to the period in which they relate. Such deferrals are shown in the notes to the accounts and the sums involved are shown as creditors in the accounts. Grants received, and not subject to any specific conditions, other than the specified project to which they relate, are treated as Donations Received in the period in which the funds are received.

Resources expended

The policy for including items within the relevant activity categories of resources expended is on accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the reporting accountant's fees and costs linked to the strategic management of the charity.

The methods and principles for the allocation and apportionment of all costs between the different activity categories of resources set out above are :-

Direct costs- Costs relating to a particular activity are allocated directly. Support costs- These costs are allocated and apportioned as follows:

NOTES TO THE REVISED FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

2. ACCOUNTING POLICIES - continued

Resources expended

- Staff cost is based on staff time.
- Premises costs is based on floor areas.
- Other costs are based on usage.

Tangible fixed assets

All tangible fixed assets, except freehold land and buildings, are stated at cost less depreciation.

Items of less than £500 are not capitalised. Depreciation has been provided at the following rates in order to write off the assets (less their expected residual value) over their estimated useful economic lives.

Office & IT equipment 33% in the year of acquisition.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund structure policy

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment. Restricted funds have been provided to the charity for particular purposes, and it is the policy of the board of trustees to carefully monitor the application of those funds in accordance with the restrictions placed upon them.

There is no formal policy of transfer between funds or on the allocation of funds to designated funds, other than that described above. Any other proposed transfer between funds would be considered on the particular circumstances.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

3. DONATIONS AND GRANTS

	2022	2021 as restated
	£	£
Donations	100,398	28,911
Grants	345,522	872,826
Other incoming resources	<u>449,001</u>	<u>348,891</u>
	<u>894,921</u>	<u>1,250,628</u>

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

	2022	2021 as restated
	£	£
Other grants	<u>345,522</u>	<u>872,826</u>

BARNET REFUGEE SERVICE

**NOTES TO THE REVISED FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

4. INVESTMENT INCOME

	2022	2021 as restated
	£	£
Deposit account interest	<u>60</u>	<u>115</u>

5. CHARITABLE ACTIVITIES COSTS

	Support costs (see note 6) £
Management & Administration	894,894
Donations	<u>8,000</u>
	<u>902,894</u>

6. SUPPORT COSTS

	Other £	Governance costs £	Totals £
Management & Administration	872,678	22,216	894,894
Donations	<u>8,000</u>	<u>-</u>	<u>8,000</u>
	<u>880,678</u>	<u>22,216</u>	<u>902,894</u>

7. NET INCOME/(EXPENDITURE)

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

	2022	2021 as restated
	£	£
Auditors' remuneration	6,600	-
Depreciation - owned assets	8,231	6,703
Service Charges	20,367	20,367
Other operating leases	43,450	43,450
Surplus on disposal of fixed assets	<u>(60)</u>	<u>-</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

BARNET REFUGEE SERVICE

NOTES TO THE REVISED FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

9. STAFF COSTS

	2022	2021 as restated
	£	£
Wages and salaries	555,084	429,180
Social security costs	48,973	40,583
Other pension costs	<u>22,734</u>	<u>21,735</u>
	<u>626,791</u>	<u>491,498</u>

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

	2022	2021 as restated
Administration	<u>23</u>	<u>17</u>

No employees received emoluments in excess of £60,000.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted funds	Total funds as restated
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and grants	27,368	1,223,260	1,250,628
Investment income	<u>115</u>	<u>-</u>	<u>115</u>
Total	<u>27,483</u>	<u>1,223,260</u>	<u>1,250,743</u>
EXPENDITURE ON			
Charitable activities			
Management & Administration	3,500	757,266	760,766
Other	<u>2</u>	<u>(2)</u>	<u>-</u>
Total	<u>3,502</u>	<u>757,264</u>	<u>760,766</u>
NET INCOME	23,981	465,996	489,977
RECONCILIATION OF FUNDS			
Total funds brought forward	22,584	65,083	87,667
TOTAL FUNDS CARRIED FORWARD	<u>46,565</u>	<u>531,079</u>	<u>577,644</u>

NOTES TO THE REVISED FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

11. PRIOR YEAR ADJUSTMENT

The financial statements have been restated in order to ensure that full compliance with the requirements of the Statement Of Recommended Practice (FRS102) in respect of the accounting for grants received during the year, has been achieved. Previously, the Charitable Organisation accounted for grants received in advance and relating to future accounting periods on an accruals basis, thereby being treated as deferred income. In accordance with FRS 102, grants received in accounting period should be treated as income in that accounting period. As a result of the changes, the Financial Statements pertaining to the previous year have been adjusted, resulting in an increase in donations received and the Restricted Reserves by £468,432 during the year ended 31 March 2021.

12. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2021	-	20,312	20,312
Additions	2,500	5,265	7,765
Disposals	-	(2,975)	(2,975)
At 31 March 2022	<u>2,500</u>	<u>22,602</u>	<u>25,102</u>
DEPRECIATION			
At 1 April 2021	-	6,703	6,703
Charge for year	833	7,398	8,231
Eliminated on disposal	-	(923)	(923)
At 31 March 2022	<u>833</u>	<u>13,178</u>	<u>14,011</u>
NET BOOK VALUE			
At 31 March 2022	<u>1,667</u>	<u>9,424</u>	<u>11,091</u>
At 31 March 2021	<u>-</u>	<u>13,609</u>	<u>13,609</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 as restated £
Other debtors	26,320	-
Social Security & other taxes	12,866	-
Prepayments and accrued income	<u>55,141</u>	<u>110,714</u>
	<u>94,127</u>	<u>110,714</u>

Included in Prepayments and accrued income above are the following amounts that relate to grants and donations specified by the donors as relating to specific periods or where amounts have been received after the year end date:

	Opening Accrued In come £	Received in the year £	Released in the year £	Closing Accrued Income £
AMIF EU Fund	66,799	134,806	167,532	34,073
Young Londoners Fund-YLF	-3,977	36,000	22,137	9,886
Hong Kong BNO	-	2,238	-	2,238
GSK Award	-	4,000	-	4,000
Total	<u>62,822</u>	<u>177,044</u>	<u>189,669</u>	<u>50,197</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021 as restated
	£	£
Social security and other taxes	-	12,045
Other creditors	7,424	7,424
Accrued expenses	<u>40,470</u>	<u>9,682</u>
	<u>47,894</u>	<u>29,151</u>

15. MOVEMENT IN FUNDS

	At 1/4/21 £	Prior year adjustment £	Net movement in funds £	At 31/3/22 £
Unrestricted funds				
General fund	46,565	-	64,450	111,015
Restricted funds				
Donations & Grants	62,647	468,432	(481,962)	49,117
Cash & Bank	<u>-</u>	<u>-</u>	<u>409,659</u>	<u>409,659</u>
	<u>62,647</u>	<u>468,432</u>	<u>(72,303)</u>	<u>458,776</u>
TOTAL FUNDS	<u>109,212</u>	<u>468,432</u>	<u>(7,853)</u>	<u>569,791</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	88,147	(23,697)	64,450
Restricted funds			
Fixed Assets	(9,425)	9,425	-
Donations & Grants	833,439	(1,315,401)	(481,962)
Cash & Bank	<u>(17,120)</u>	<u>426,779</u>	<u>409,659</u>
	<u>806,894</u>	<u>(879,197)</u>	<u>(72,303)</u>
TOTAL FUNDS	<u>895,041</u>	<u>(902,894)</u>	<u>(7,853)</u>

NOTES TO THE REVISED FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/20 £	Net movement in funds £	At 31/3/21 £
Unrestricted funds			
General fund	22,584	23,981	46,565
Restricted funds			
Fixed Assets	-	13,609	13,609
Donations & Grants	65,083	16,481	81,564
Cash & Bank	-	<u>435,906</u>	<u>435,906</u>
	<u>65,083</u>	<u>465,996</u>	<u>531,079</u>
TOTAL FUNDS	<u>87,667</u>	<u>489,977</u>	<u>577,644</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	27,483	(3,502)	23,981
Restricted funds			
Fixed Assets	-	13,609	13,609
Donations & Grants	1,223,260	(1,206,779)	16,481
Cash & Bank	-	<u>435,906</u>	<u>435,906</u>
	<u>1,223,260</u>	<u>(757,264)</u>	<u>465,996</u>
TOTAL FUNDS	<u>1,250,743</u>	<u>(760,766)</u>	<u>489,977</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/20 £	Prior year adjustment £	Net movement in funds £	At 31/3/22 £
Unrestricted funds				
General fund	22,584	-	88,431	111,015
Restricted funds				
Fixed Assets	-	-	13,609	13,609
Donations & Grants	65,083	468,432	(465,481)	68,034
Cash & Bank	-	-	<u>845,565</u>	<u>845,565</u>
	<u>65,083</u>	<u>468,432</u>	<u>393,693</u>	<u>927,208</u>
TOTAL FUNDS	<u>87,667</u>	<u>468,432</u>	<u>482,124</u>	<u>1,038,223</u>

BARNET REFUGEE SERVICE**NOTES TO THE REVISED FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	115,630	(27,199)	88,431
Restricted funds			
Fixed Assets	(9,425)	23,034	13,609
Donations & Grants	2,056,699	(2,522,180)	(465,481)
Cash & Bank	<u>(17,120)</u>	<u>862,685</u>	<u>845,565</u>
	<u>2,030,154</u>	<u>(1,636,461)</u>	<u>393,693</u>
TOTAL FUNDS	<u>2,145,784</u>	<u>(1,663,660)</u>	<u>482,124</u>

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

BARNET REFUGEE SERVICE

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022**

	2022 £	2021 as restated £
INCOME AND ENDOWMENTS		
Donations and grants		
Donations	100,398	28,911
Grants	345,522	872,826
Other incoming resources	<u>449,001</u>	<u>348,891</u>
	894,921	1,250,628
Investment Income		
Deposit account interest	60	115
Other income		
Gain on sale of tangible fixed assets	<u>60</u>	<u>-</u>
Total incoming resources	895,041	1,250,743
EXPENDITURE		
Support costs		
Other		
Wages	555,084	429,180
Social security	48,973	40,583
Pensions	22,734	21,735
Service charges	20,367	20,367
Other operating leases	43,450	43,450
Rates and water	3,123	3,123
Insurance	4,325	2,248
Light and heat	1,376	1,494
Telephone	6,230	5,471
Postage and stationery	2,926	1,698
Sundries	1,598	2,375
Costs of furtherance of objectives	127,974	128,281
Catering costs	871	1,466
Building maintenance	3,160	2,060
Travel Costs	1,149	1,217
Subscriptions/ Membership	6,705	5,134
Computer costs	5,517	11,676
Other office expenses	820	314
Staff training	1,775	402
Staff Recruitment	1,284	889
Covid related expenses	3,866	18,045
Donations	8,000	-
Payroll processing	1,140	1,140
Fixtures and fittings	833	-
Computer equipment	<u>7,398</u>	<u>6,703</u>
	880,678	749,051
Governance costs		
Auditors' remuneration	6,600	-
Carried forward	6,600	-

This page does not form part of the statutory financial statements

BARNET REFUGEE SERVICE**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022**

	2022	2021
	£	as restated £
Governance costs		
Brought forward	6,600	-
Meeting costs	150	150
Legal & Professional Fees	14,986	9,365
Accountancy Fees	480	2,200
	<u>22,216</u>	<u>11,715</u>
Total resources expended	<u>902,894</u>	<u>760,766</u>
Net (expenditure)/income	<u>(7,853)</u>	<u>489,977</u>

This page does not form part of the statutory financial statements