

Avail

Charity No. 1017386

Trustees' Report and Unaudited Accounts

31 March 2022

Avail

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Trustees Annual Report

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 March 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1017386

Principal Office

62 Holborn Approach
Woodhouse
Leeds
West Yorkshire
LS6 2PD

Trustees

The following trustees served during the year:

Caitlin Mbewe
Chris French
David Medlock
David Vine
Tom Patkai

Key Management Personnel

Administrator	Esther Mary French
Signatory	Peter Phillip French

Accountants

HCA Group
Capital House
7 Sheepscar Court
Northside Business Park
Leeds
LS7 2BB

Bankers

HSBC UK
PO BOX 105
33 Park Row
Leeds
West Yorkshire
LS1 1LD

Investment Advisors

Quilter Cheviot
FCA No 124259
Millennium Bridge House
Lambeth Hill
London

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Trustees Annual Report

OBJECTIVES AND ACTIVITIES

We adhered to our aims and objectives during the year. Coming through this unscathed has been a delight and we are thankful.

ACHIEVEMENTS AND PERFORMANCE

The workload in the office rose dramatically during our Covid pandemic appeal, this caused a lot of stress and concern due to the fact we couldn't keep up with our normal pastoral care which is key to our aims. Looking back from July 2022 we can now say we are catching up and dealing with new challenges. The last major task is the changing of the website, though we have been doing preparatory which is leaving us free to press ahead and complete.

We are still searching for new trustees and having approached two excellent people their workload prevented them accepting our approach.

We continue to work at and keep up with safeguarding and accountability documents.

FINANCIAL REVIEW

Financially we have been pleased with our two appeals. Our normal annual level of income has quite increased and thereby our expenses too. However, finding we had surplus we began assessing where and for what we could make ex gratia gifts.

PLANS FOR FUTURE PERIODS

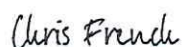
The distribution of funds proved hazardous in that the banks didn't always want to honour our requests. This was even after we had checked the credibility of the recipients. We didn't lose any money so were free of fraud etc. but the experience has meant we have added extra security with our payments.

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees



Chris French
Trustee
20 July 2022

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Independent Examiners Report

Independent Examiner's Report to the trustees of Avail

I report to the trustees on my examination of the financial statements of Avail for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011('the Act'). The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

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

As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by being a qualified member of the Institute of Financial Accountants.

I have completed my examination. I can 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:

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

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

Raza Effendi
HCA Group
Capital House
7 Sheepscar Court
Northside Business Park
Leeds
LS7 2BB
20 July 2022

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Statement of Financial Activities

for the year ended 31 March 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments					
from:					
Donations and legacies	3	782,065	24,906	806,971	713,739
Total		782,065	24,906	806,971	713,739
Expenditure on:					
Charitable activities	4	651,557	10,113	661,670	610,397
Other	5	42,057	7,554	49,611	17,029
Total		693,614	17,667	711,281	627,426
Net losses on investments		-	-	-	(170,000)
Net income/(expenditure)	6	88,451	7,239	95,690	(83,687)
Transfers between funds		-	-	-	-
Net income/(expenditure) before other gains/(losses)		88,451	7,239	95,690	(83,687)
Other gains and losses					
Net movement in funds		88,451	7,239	95,690	(83,687)
Reconciliation of funds:					
Total funds brought forward		365,165	95,606	460,771	544,458
Total funds carried forward		453,616	102,845	556,461	460,771

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Balance Sheet

at 31 March 2022

Charity No. 1017386

		2022	2021
		£	£
Fixed assets			
Tangible assets	8	2,389	2,811
		<u>2,389</u>	<u>2,811</u>
Current assets			
Debtors	9	4,361	7,972
Cash at bank and in hand		550,912	451,188
		<u>555,273</u>	<u>459,160</u>
Creditors: Amount falling due within one year	10	(1,201)	(1,200)
		<u>554,072</u>	<u>457,960</u>
Net current assets		556,461	460,771
Total assets less current liabilities		<u>556,461</u>	<u>460,771</u>
Net assets excluding pension asset or liability		556,461	460,771
Total net assets		<u>556,461</u>	<u>460,771</u>
The funds of the charity			
Restricted funds	11		
Restricted income funds		102,845	95,606
		<u>102,845</u>	<u>95,606</u>
Unrestricted funds	11		
Designated funds		453,616	365,165
		<u>453,616</u>	<u>365,165</u>
Reserves	11		
		<u>556,461</u>	<u>460,771</u>
Total funds		<u>556,461</u>	<u>460,771</u>

Approved by the trustees on 20 July 2022

And signed on their behalf by:

Chris French

Chris French

Trustee

20 July 2022

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Statement of Cash flows

for the year ended 31 March 2022

	2022 £	2021 £
Cash flows from operating activities		
Net income/(expenditure) per Statement of Financial Activities	95,690	(83,687)
Adjustments for:		
Depreciation of property, plant and equipment	422	496
Decrease in trade and other receivables	3,611	1,033
Increase in trade and other payables	1	-
Net cash provided by/(used in) operating activities	99,724	(82,158)
Net cash from investing activities	-	170,000
Net cash from financing activities	-	-
Net increase in cash and cash equivalents	99,724	87,842
Cash and cash equivalents at the beginning of the year	451,188	363,346
Cash and cash equivalents at the end of the year	550,912	451,188
Components of cash and cash equivalents		
Cash and bank balances	550,912	451,188
	550,912	451,188

Avail**Notes to the Accounts****for the year ended 31 March 2022****1 Accounting policies****Basis of preparation**

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Avail**Notes to the Accounts****Expenditure**

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Fixtures and Equipment	15% reducing balance
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Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

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Notes to the Accounts

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

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Notes to the Accounts

2 Statement of Financial Activities - prior year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Income and endowments from:			
Donations and legacies	677,137	36,602	713,739
Total	<u>677,137</u>	<u>36,602</u>	<u>713,739</u>
Expenditure on:			
Charitable activities	599,796	10,601	610,397
Other	15,265	1,764	17,029
Total	<u>615,061</u>	<u>12,365</u>	<u>627,426</u>
Net gains on investments	-	(170,000)	(170,000)
Net income	<u>62,076</u>	<u>(145,763)</u>	<u>(83,687)</u>
Net income before other gains/(losses)	62,076	(145,763)	(83,687)
Other gains and losses:			
Net movement in funds	<u>62,076</u>	<u>(145,763)</u>	<u>(83,687)</u>
Reconciliation of funds:			
Total funds brought forward	303,089	241,369	544,458
Total funds carried forward	<u>365,165</u>	<u>95,606</u>	<u>460,771</u>

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
Donations	762,423	23,146	785,569	678,653
Gift Aid	19,642	1,760	21,402	35,086
	<u>782,065</u>	<u>24,906</u>	<u>806,971</u>	<u>713,739</u>

4 Expenditure on charitable activities

	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
<i>Expenditure on charitable activities</i>				
Gifts and Mission Support	650,311	-	650,311	590,308
Child Support	1,246	10,113	11,359	20,089
<i>Governance costs</i>				
	<u>651,557</u>	<u>10,113</u>	<u>661,670</u>	<u>610,397</u>

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Notes to the Accounts

5 Other expenditure

	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
Motor and travel costs	28,431	6,000	34,431	3,245
Premises costs	9,210	1,120	10,330	2,874
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	422	-	422	496
General administrative costs	2,794	434	3,228	9,214
Legal and professional costs	1,200	-	1,200	1,200
	<u>42,057</u>	<u>7,554</u>	<u>49,611</u>	<u>17,029</u>

6 Net income/(expenditure) before transfers

	2022	2021
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	422	496

7 Staff costs

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

8 Tangible fixed assets

	Fixtures and Equipment	Total
	£	£
Cost or revaluation		
At 1 April 2021	<u>30,776</u>	<u>30,776</u>
At 31 March 2022	<u>30,776</u>	<u>30,776</u>
Depreciation and impairment		
At 1 April 2021	27,965	27,965
Depreciation charge for the year	422	422
At 31 March 2022	<u>28,387</u>	<u>28,387</u>
Net book values		
At 31 March 2022	<u>2,389</u>	<u>2,389</u>
At 31 March 2021	<u>2,811</u>	<u>2,811</u>

9 Debtors

	2022	2021
	£	£
Other debtors	4,361	7,972
	<u>4,361</u>	<u>7,972</u>

Avail

Notes to the Accounts

10 Creditors:

amounts falling due within one year

	2022	2021
	£	£
Accruals	1,201	1,200
	<u>1,201</u>	<u>1,200</u>

11 Movement in funds

	At 1 April 2021	Incoming resources (including other gains/losses) £	Resources expended £	At 31 March 2022 £
Restricted funds:				
Restricted income funds:	95,606	24,906	(17,667)	102,845
<i>Total</i>	<u>95,606</u>	<u>24,906</u>	<u>(17,667)</u>	<u>102,845</u>
Unrestricted funds:				
Designated funds:	365,165	782,065	(693,614)	453,616
<i>Total</i>	<u>365,165</u>	<u>782,065</u>	<u>(693,614)</u>	<u>453,616</u>
Total funds	<u>460,771</u>	<u>806,971</u>	<u>(711,281)</u>	<u>556,461</u>

12 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	2,389	-	2,389
Net current assets	456,256	97,816	554,072
	<u>458,645</u>	<u>97,816</u>	<u>556,461</u>

13 Reconciliation of net debt

	At 1 April 2021 £	Cash flows £	At 31 March 2022 £
Cash and cash equivalents	451,188	99,724	550,912
	<u>451,188</u>	<u>99,724</u>	<u>550,912</u>
Net debt	<u>451,188</u>	<u>99,724</u>	<u>550,912</u>

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Detailed Statement of Financial Activities

for the year ended 31 March 2022

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:				
Donations and legacies				
Donations	762,423	23,146	785,569	678,653
Gift Aid	19,642	1,760	21,402	35,086
	<u>782,065</u>	<u>24,906</u>	<u>806,971</u>	<u>713,739</u>
Total income and endowments	782,065	24,906	806,971	713,739
Expenditure on:				
Charitable activities				
Gifts and Mission Support	650,311	-	650,311	590,308
Child Support	1,246	10,113	11,359	20,089
	<u>651,557</u>	<u>10,113</u>	<u>661,670</u>	<u>610,397</u>
Total of expenditure on charitable activities	651,557	10,113	661,670	610,397
Motor and travel costs				
Travel and subsistence	28,431	6,000	34,431	3,245
	<u>28,431</u>	<u>6,000</u>	<u>34,431</u>	<u>3,245</u>
Premises costs				
Rent	8,210	1,120	9,330	2,874
Other premises costs	1,000	-	1,000	-
	<u>9,210</u>	<u>1,120</u>	<u>10,330</u>	<u>2,874</u>
General administrative costs, including depreciation and amortisation				
Depreciation of Fixtures and Equipment	422	-	422	496
Bank charges	643	81	724	940
Software, IT support and related costs	270	96	366	4,554
Sundry expenses	1,448	-	1,448	3,044
Telephone, fax and broadband	433	257	690	676
	<u>3,216</u>	<u>434</u>	<u>3,650</u>	<u>9,710</u>
Legal and professional costs				
Audit/Independent examination fees	1,200	-	1,200	1,200
	<u>1,200</u>	<u>-</u>	<u>1,200</u>	<u>1,200</u>
Total of expenditure of other costs	<u>42,057</u>	<u>7,554</u>	<u>49,611</u>	<u>17,029</u>
Total expenditure	693,614	17,667	711,281	627,426
Net losses on investments	-	-	-	(170,000)

Avail

Detailed Statement of Financial Activities

Net income/(expenditure)	88,451	7,239	95,690	(83,687)
Net income/(expenditure) before other gains/(losses)	88,451	7,239	95,690	(83,687)
Net movement in funds	88,451	7,239	95,690	(83,687)
Reconciliation of funds:				
Total funds brought forward	365,165	95,606	460,771	544,458
Total funds carried forward	453,616	102,845	556,461	460,771