

Bosnia & Herzegovina Community Advice Centre
Unaudited Financial Statements
31 March 2018

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 2018

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2018.

Reference and administrative details

Registered charity name	Bosnia & Herzegovina Community Advice Centre
Charity registration number	1085815
Principal office	Rear of 108 High Road Willesden London NW10 2PP

The trustees

Mr Zaim Pasic (Chair)	
Ms Ismeta Velic (Vice chair)	
Mr Nedim Mujcinovic (Treasurer)	
Mr Fejzi Jahaj	
Mr Mesud Kahrmanovic	
Mrs Senija Burazerovic	
Mrs Hasnija Majdanac	
Mrs Safeta Karabasic	(appointed 25 November 2017)
Mr Dzevad Dizdarevic	(resigned 25 November 2017)
Mrs Hajrija Dedic	(resigned 25 November 2017)

Centre Manager	Miss Sadida Trozic
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Company secretary	Mr Fejzi Jahaj
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Accountants	A I Groman FCA Independent Examiner Groman & Company, Chartered Accountants 5 Violet Hill St. John's Wood London NW8 9EB
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Bosnia & Herzegovina Community Advice Centre

Trustees' Annual Report *(continued)*

Year ended 31 March 2018

Structure, governance and management

Governing Document

The charity is constituted as a registered charity with the Charity Commissioners and is therefore governed by the Constitution, dated 7th February 2001.

Appointment, induction & training of Trustees

Members of the local community and users of the centre are invited to nominate trustees prior to the AGM. They are advised of the retiring trustees and requesting nominations for the AGM. When considering co-opting 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 and company 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. 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 regularly 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 are also one part time member of staff, one part time equivalent member of external staff (as part of outsourced service from Outdoor Clerks) and up to four sessional tutors from Brent Start (Brent Council) who deliver services and activities supported by 20 volunteers. The trustees are predominately older and/or disabled West Balkan people living in London and users of the centre.

Risk management

The centre 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 charity carries insurance covering Public and Employer Liability and loss of office contents as well as Professional Indemnity Insurance.

Objectives and activities

The Bosnia and Herzegovina Community Advice Centre (the Charity) was established on 26th March 2001 and has the following objectives:

- 1) Relieving poverty, sickness and distress.
- 2) Advancing education.
- 3) Preserving and protecting physical and mental health.
- 4) Providing facilities of leisure-time occupation with the object of improving the condition of life for its members.

The Charity operates from rented premises in the London Borough of Brent. The Charity is driven by the needs of older and/or disabled Londoners from West Balkan. 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 helps them to improve the quality of their lives.

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 older and/or disabled people to lead; independent, happy, active and fulfilled lives. To overcome the cultural and social barriers, communicate their 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 their communities.

Bosnia & Herzegovina Community Advice Centre

Trustees' Annual Report *(continued)*

Year ended 31 March 2018

Public Benefit

The Trustees referred to the guidance contained in 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 beneficiaries. 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 older and/or disabled 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 services or activities, such as; meals at the social club, events and fitness classes are not supported by funders, the Trustees have endeavoured to keep the charges as low as possible to allow widest possible access.

The organisation's current services and activities include:

1. Resilience Project is a pan-London service for older and/or disabled Londoners from West Balkan and provides;

- 1.1. Advocacy and targeted support by phone, drop in and appointments in areas of; Welfare Rights, Housing, Community Care and Health.
- 1.2. Healthy Eating and Cooking Classes in partnership with Brent Start (Brent Council) on Mondays between 14.00-17.00 hours.
- 1.3. Weekly Fitness Classes in partnership with Brent Start (Brent Council) on Wednesdays between 13.00-14.00 hours.
- 1.4. Twice weekly Social Club on Wednesdays and Sundays between 14.00-20.00 hours.
- 1.5. Weekly Gym sessions on Wednesdays between 14.00-16.00 hours.
- 1.6. Quarterly training sessions or workshops in partnership with other organisations on benefit appeals and money issues.
- 1.7. Quarterly newsletter in Bosnian-Serbo-Croat language on Health, Welfare, latest activities and news in the community.
- 1.8. Volunteering opportunities; recruitment, support and supervision of volunteers involved in activities.
- 1.9. Cultural Events- once or twice a year.
- 1.10. Floristry Classes in in partnership with Brent Start (Brent Council) on Mondays between 14.00-17.00 hours.

2. Welfare Reform Advice Project at local level is a part of Brent Advice Partnership and delivers;

- 2.1. Weekly Outreach Advice Sessions at Harlesden Hub (Harlesden Library) on Thursdays between 10.00-17.00 hours, providing Welfare Benefits advice to residents of London Borough of Brent.

3. Project 75 + is pan-London service and activities for older Londoners from West Balkans, aged over 75 years which provides:

- 3.1. Professional advocacy and advice on Welfare Benefits, Housing, Community, Social Care and other issues in Serbo-Croat-Bosnian language.
- 3.2. Group talking therapies- 12 sessions per year on Saturdays between 13:00-15:00 hours.
- 3.3. Training for volunteers- one per year.
- 3.4. Accompanied support and assistance by volunteers to help vulnerable older Londoners access project services and activities.
- 3.5. Social-cultural and educational events- three times a year.

Bosnia & Herzegovina Community Advice Centre

Trustees' Annual Report *(continued)*

Year ended 31 March 2018

Achievements and Performance

As a charity we continue to provide quality services to older Londoners from West Balkan region and wider community in the borough and we were successful in retaining our Advice Quality Standards in July 2017. This year we have made improvements to our premises to ensure easy access to our older and less able beneficiaries. Our services are supported by Big Lottery Fund, Brent Council and City Bridge Trust grants and contracts, and we continued to meet the criteria for contracts for these services.

Resilience Project

Resilience Project, funded by Big Lottery Reaching Communities programme, reached its mid-term at the end of February 2018. Moylen Associates (Social Care Consultancy) were commissioned to carry out a mid-term Independent Evaluation. Evidence reviewed so far confirms that BHCAC has already exceeded some targets set for Resilience Project end in 2019 and is making steady progress to full achievement of targeted service delivery. During the reporting period, in total 1326 people benefited from project's wide range of services and activities delivered by our organisation and project partners. Out of this number 390 individuals received a comprehensive assessment, targeted support and advocacy. Outdoor Clerks, who are the main partner in the Project, have dealt with beneficiaries' complex issues by providing advanced advocacy and appeal support. The success rate of this work was 100 %. M2M Community Solicitors, who are also a partner in the Project, have delivered tailored in house training on Universal Credit and its problem areas. Combined together general advocacy, advanced advocacy and specialist service including the training area of support have increased beneficiaries' knowledge of relevant issues and empowered them to avoid future crises. Series of workshops on money issues were delivered in collaboration with "Let's Talk Money" previously known as "Harlesden Money Advice" which enabled beneficiaries' development of life skills and increased their ability to apply the knowledge gained in everyday life situations. As always Brent Start (Brent Council) has been great in ensuring hard to reach community have access to their courses and have provided qualified tutors and trainers to deliver fitness classes and educational courses such as Healthy Eating and Cooking as well as Floristry at our premises, resulting in increased physical activity and improved physical and mental health. Our team of 20 volunteers have developed skills through three trainings which enabled them to deliver the work in community and participate in strategic planning. They have worked particularly hard and organised five Events to bring communities together, increase their involvement in social activities. During the period of this report our project beneficiaries have truly experienced what difference the project is making to their lives. The success of this Project is down to well identified problems beneficiaries experience and well developed programme which is addressing these problems. This project has, for many beneficiaries, increased independence and improved overall quality of life. Most importantly, the Project has built beneficiaries' resilience to impacting factors i.e Welfare Reforms and overall it is improving community cohesion as our beneficiaries have opportunities and support to engage with other members of wider community. Beneficiaries' stories, case studies, feedback and rating are clear indication that Resilience Project has been extremely successful to date. This year our rating for quality of service is 5 out of 5 while beneficiaries satisfaction is at 100 %.

Welfare Reform Advice Project

We have now completed the first year of our first award from Brent Advice Fund through Brent Advice Partnership from Brent Council. This enabled us to provide and test delivery of our Welfare Advice services to wider local community through Outreach Advice Service at Harlesden Library (Harlesden Hub). During the first year of funding we were able to collect evidence demonstrating need for our support and we secured second award of fund to deliver this service for wider local community in the next year. This has further improved development of access options for other people within the wider

Bosnia & Herzegovina Community Advice Centre

Trustees' Annual Report *(continued)*

Year ended 31 March 2018

local community. Outreach Advice services delivered at Harlesden Hub is proving successful in engaging all community groups and there are plans to increase availability by an additional day.

Our work has been recognised and appreciated by all Harlesden Hub service delivery partners. This is a result of the holistic approach, knowledgeable and skilled advice and advocacy services provided by our staff. Service Users of our Outreach Advice Service are reporting positive feedback evidenced by case studies and regular requests for BHCAC assistance in particular. This activity is increasing our service demand and providing evidence which suggests that focused; targeted and specific Advocacy and Welfare Advice services are much required.

75+ Project

This year, we applied for a grant from the City Bridge Trust and are pleased to report that we did receive approval in December 2017. In order to continue our commitment to our beneficiaries over the age of 75 and meet their requirements, with increased capacity we will now be able to work closely with beneficiaries 75+, ensuring easy, accessible and specific support in Bosnian-Serbo-Croat language to enable beneficiaries to access and receive wider support services to which they are entitled. All project services and activities will bring the beneficiaries in regular contact with others, allowing them opportunities for social interaction and participation in programme performance, resulting in significantly reduced isolation for older Londoners over the age of 75.

Annual General Meeting

The Annual General Meeting was held on 25 November 2017. This year Charity marks its 20th anniversary since it was set up. Members were pleased to see BHCAC reaching significant milestone in its history as a key care provider for West Balkan community in London.

Plans for future periods

Our main aim for the future is to continue to be able to provide high quality, high value and high impact services and activities from our premises and as many outreach sessions as our resources will allow. We are continually looking for additional funding to further expand these sessions and negotiations are continuing with more organisations. We will also continue to work in partnership with other agencies and local organisations that wish to provide free additional support from our premises. Next year, as always, fundraising will have a high priority within our workload. We will continue to apply for any projects, large and small, that become available and that enable us to further enhance our funds and services. Client profile data is collected regularly in order to monitor the changing face of our local community. It is then used to target any unmet need within that community. We regularly carry out Client Satisfaction surveys, so that we can obtain feedback and monitor the quality of our services and ensure that we are meeting our aims.

Bosnia & Herzegovina Community Advice Centre

Trustees' Annual Report *(continued)*

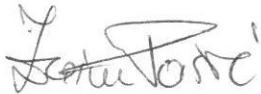
Year ended 31 March 2018

Financial review

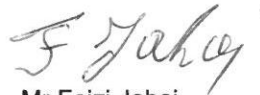
BHCAC had a surplus of £8,424 (2017: deficit £(19,598)) in the financial year, April 2017 to March 2018.

The charity's reserves consist of General/Unrestricted Funds of £9,099 (2017: £17,427) and Restricted Funds of £29,998 (2017: £13,246) at 31 March 2018.

The trustees' annual report was approved on 19.09.2018 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 2018

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 2018.

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').

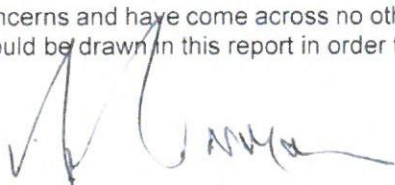
I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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.



A I GROMAN FCA
Independent Examiner
Groman & Company,
Chartered Accountants
5 Violet Hill
St. John's Wood
London
NW8 9EB

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Bosnia & Herzegovina Community Advice Centre

Statement of Financial Activities

31 March 2018

		2018	2018		2017
		Unrestricted	Restricted	Total funds	Total funds
	Note	funds	funds	£	£
		£	£		
Income and endowments					
Donations and legacies	4	2,098	122,157	124,255	74,925
Other income	5	1,485	–	1,485	1,914
Total income		<u>3,583</u>	<u>122,157</u>	<u>125,740</u>	<u>76,839</u>
Expenditure					
Expenditure on charitable activities	6,7	11,911	105,405	117,316	96,437
Total expenditure		<u>11,911</u>	<u>105,405</u>	<u>117,316</u>	<u>96,437</u>
Net income/(expenditure) and net movement in funds		<u>(8,328)</u>	<u>16,752</u>	<u>8,424</u>	<u>(19,598)</u>
Reconciliation of funds					
Total funds brought forward		17,427	13,246	30,673	50,271
Total funds carried forward		<u>9,099</u>	<u>29,998</u>	<u>39,097</u>	<u>30,673</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 10 to 16 form part of these financial statements.

Bosnia & Herzegovina Community Advice Centre

Statement of Financial Position

31 March 2018

		2018	2017
		£	£
Fixed assets			
Tangible fixed assets	12	2,227	2,970
Current assets			
Debtors	13	10,408	927
Cash at bank and in hand		<u>65,060</u>	<u>71,406</u>
		75,468	72,333
Creditors: amounts falling due within one year	14	<u>38,598</u>	<u>44,630</u>
Net current assets		36,870	27,703
Total assets less current liabilities		<u>39,097</u>	<u>30,673</u>
Funds of the charity			
Restricted funds		29,998	13,246
Unrestricted funds		<u>9,099</u>	<u>17,427</u>
Total charity funds	16	<u>39,097</u>	<u>30,673</u>

These financial statements were approved by the board of trustees and authorised for issue on 19.09.2018, and are signed on behalf of the board by:



Mr Zaim Pasic (Chair)
Trustee

The notes on pages 10 to 16 form part of these financial statements.

Bosnia & Herzegovina Community Advice Centre

Notes to the Financial Statements

Year ended 31 March 2018

1. General information

The charity is 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 2018

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 2018

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 2018

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
<i>Current year</i>			
Donations			
Donations	2,098	—	2,098
Grants			
Big Lottery Fund	—	92,460	92,460
London Borough of Brent	—	10,000	10,000
City Bridge Trust	—	9,700	9,700
Awards For All	—	9,997	9,997
	<u>2,098</u>	<u>122,157</u>	<u>124,255</u>
<i>Prior year</i>			
Donations			
Donations	748	—	748
Grants			
Big Lottery Fund	—	59,185	59,185
London Borough of Brent	—	5,000	5,000
Awards For All	—	9,992	9,992
	<u>748</u>	<u>74,177</u>	<u>74,925</u>

5. Other income

	Unrestricted Funds £	Total Funds 2018 £	Unrestricted Funds £	Total Funds 2017 £
Membership	765	765	1,656	1,656
Other sundry income	720	720	258	258
	<u>1,485</u>	<u>1,485</u>	<u>1,914</u>	<u>1,914</u>

Bosnia & Herzegovina Community Advice Centre

Notes to the Financial Statements *(continued)*

Year ended 31 March 2018

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
<i>Current year</i>			
Core charitable activities	–	103,636	103,636
Support costs	11,911	1,769	13,680
	<u>11,911</u>	<u>105,405</u>	<u>117,316</u>
<i>Prior year</i>			
Core charitable activities	2,034	90,465	92,498
Support costs	988	2,950	3,939
	<u>3,022</u>	<u>93,415</u>	<u>96,437</u>

7. Expenditure on charitable activities by activity type

	Grant funding of activities £	Support costs £	Total funds 2018 £	Total fund 2017 £
Core charitable activities	103,636	1,023	104,659	93,807
Governance costs	–	12,657	12,657	2,630
	<u>103,636</u>	<u>13,680</u>	<u>117,316</u>	<u>96,437</u>

8. Net income/(expenditure)

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

	2018 £	2017 £
Depreciation of tangible fixed assets	<u>743</u>	<u>990</u>

9. Independent examination fees

	2018 £	2017 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>960</u>	<u>1,080</u>

10. Staff costs

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

	2018 £	2017 £
Wages and salaries	48,341	39,685
Social security costs	1,419	709
Employer contributions to pension plans	3,867	2,837
	<u>53,627</u>	<u>43,231</u>

The average head count of employees during the year was 2 (2017: 2).

Bosnia & Herzegovina Community Advice Centre

Notes to the Financial Statements *(continued)*

Year ended 31 March 2018

10. Staff costs *(continued)*

The average number of full-time equivalent employees during the year is analysed as follows:

	2018 No.	2017 No.
Number of full-time staff	1	1
Number of part-time staff	1	1
	<u>2</u>	<u>2</u>

No employee received employee benefits of more than £60,000 during the year (2017: 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 £
Cost					
At 1 April 2017 and 31 March 2018	<u>9,135</u>	<u>15,922</u>	<u>10,888</u>	<u>5,314</u>	<u>41,259</u>
Depreciation					
At 1 April 2017	<u>8,549</u>	<u>15,382</u>	<u>9,241</u>	<u>5,117</u>	<u>38,289</u>
Charge for the year	<u>147</u>	<u>135</u>	<u>412</u>	<u>49</u>	<u>743</u>
At 31 March 2018	<u>8,696</u>	<u>15,517</u>	<u>9,653</u>	<u>5,166</u>	<u>39,032</u>
Carrying amount					
At 31 March 2018	<u>439</u>	<u>405</u>	<u>1,235</u>	<u>148</u>	<u>2,227</u>
At 31 March 2017	<u>586</u>	<u>540</u>	<u>1,647</u>	<u>197</u>	<u>2,970</u>

13. Debtors

	2018 £	2017 £
Prepayments and accrued income	<u>10,408</u>	<u>927</u>

14. Creditors: amounts falling due within one year

	2018 £	2017 £
Payments received on account	<u>35,847</u>	<u>42,275</u>
Trade creditors	<u>142</u>	<u>176</u>
Social security and other taxes	<u>1,498</u>	<u>979</u>
Pension creditor	<u>31</u>	<u>—</u>
Other creditors	<u>1,080</u>	<u>1,200</u>
	<u>38,598</u>	<u>44,630</u>

Bosnia & Herzegovina Community Advice Centre

Notes to the Financial Statements *(continued)*

Year ended 31 March 2018

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 £3,867 (2017: £2,837).

16. Analysis of charitable funds

Unrestricted funds

	At 1 April 2017	Income	Expenditure	At 31 March 2018
	£	£	£	£
General funds	<u>17,427</u>	<u>3,583</u>	<u>(11,911)</u>	<u>9,099</u>

Restricted funds

	At 1 April 2017	Income	Expenditure	At 31 March 2018
	£	£	£	£
Advice fund	3,106	10,000	(4,092)	9,014
Resilience fund	6,524	92,460	(93,164)	5,820
Talking therapy fund	3,616	–	(3,616)	–
75 Plus fund	–	9,700	(4,533)	5,167
Premises improvements fund	–	9,997	–	9,997
	<u>13,246</u>	<u>122,157</u>	<u>(105,405)</u>	<u>29,998</u>

17. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2018	Total Funds 2017
	£	£	£	£
Tangible fixed assets	2,227	–	2,227	2,970
Current assets	6,872	29,998	36,870	27,703
Net assets	<u>9,099</u>	<u>29,998</u>	<u>39,097</u>	<u>30,673</u>