

REGISTERED COMPANY NUMBER: 3090292 (England and Wales)  
REGISTERED CHARITY NUMBER: 1060926

*Charity Commission*

Report of the Trustees and  
Audited Financial Statements for the Year  
Ended 31 March 2019  
for

Harrow Citizens Advice Bureaux  
Service Limited

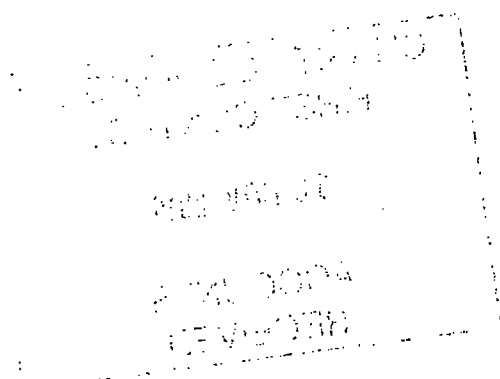


Parker Cavendish  
Chartered Accountants  
Registered Auditor  
28 Church Road  
Stanmore  
Middlesex  
HA7 4XR

**Harrow Citizens Advice Bureaux  
Service Limited**

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for the Year Ended 31 March 2019**

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## **Harrow Citizens Advice Bureaux Service Limited**

### **Report of the Trustees for the Year Ended 31 March 2019**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2019. 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 2015).

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT STATUS AND ADMINISTRATION**

The registered name of the charity is Harrow Citizens Advice Bureaux Services Limited and is also known as and referred to as Harrow Citizens Advice.

Harrow Citizens Advice is a registered charity and a company limited by guarantee. The maximum liability of each member is limited to one pound. At 31 March 2019 the company had eleven members (2018: 11) of the Management Board. Harrow Citizens Advice is governed by its Articles of Association as approved on 26th October 2016.

#### **INVESTMENT POWERS**

As required in its Articles, paragraph 3, in furtherance of its objects, and for no other purposes, the company has the power to invest the monies of the company not immediately required for its purposes in or upon such investments, securities or property as may be thought fit, subject nevertheless to such conditions and such consents as may for the time being be imposed or required by law.

#### **OBJECTS AND ACTIVITIES FOR THE PUBLIC BENEFIT**

The charity's objects are to promote any charitable purpose for the benefit of the community in the area of the Borough of Harrow and surrounding areas by the advancement of education, the protection and preservation of health and the relief of poverty, sickness and distress. The principal activity of Harrow Citizens Advice is the provision of free, confidential, independent and impartial advice, information and counsel for members of the public, ensuring that individuals do not suffer through a lack of knowledge or an inability to express their needs effectively. Harrow Citizens Advice aims to exercise a responsible influence on the development of social policies and services.

#### **ORGANISATIONAL STRUCTURE**

Harrow Citizens Advice is governed by its Trustee Board which is responsible for setting the strategic direction of the organisation and the policy of the charity. These policies are implemented by the trustees who carry the ultimate responsibility for the conduct of Harrow Citizens Advice and for ensuring that the charity satisfies its legal and contractual obligations. Trustees meet as a minimum quarterly and delegate the day to day operation of the organisation to senior management. The Trustee Board is independent from management. A register of members' interests is maintained at the registered office and is available to the public.

Harrow Citizens Advice is a member of The National Association of Citizens Advice Bureau (Citizens Advice) which provides a framework for standards of advice and casework management as well as monitoring progress against these standards.

The Bureaux is also actively involved in partnership working with other voluntary, statutory and private sector service providers.

**Report of the Trustees  
for the Year Ended 31 March 2019**

**STRUCTURE, GOVERNANCE AND MANAGEMENT  
REVIEW OF ACTIVITIES AND FUTURE DEVELOPMENT**

Harrow Citizens Advice Bureau saw 10,015 (2018: 9,749) client contacts with 15,364 (2018: 13,619) issues. Irrespective of funding reductions, demand for our service remains high.

The key achievements in the year were:

Advisers helped clients to manage over £2.06 Million (2018: £1.6 million) of personal debt.

Advisers helped clients to maximise their income by an overall £2,238,135 (2018: £3,157,854)

We have increased the number of volunteers who are committed and passionate about helping people find a way forward. Six additional volunteer advisers and eight volunteer administrators were recruited in the year.

Our partnerships with Catalyst Housing, Canons High School and Pension Wise have been maintained. We have the highest number of Pension Wise appointments across London.

We continue to exceed our targets for generalist advice and information.

The staff and volunteers raised funds by participating in the London Legal Walk to support Harrow hearing impaired clients with support of British Sign Language interpreters.

We have successfully embedded the new performance framework and scored excellent results in our three year on site audit.

We have retained and added to our highly skilled and committed workforce.

The trustee board membership has also been increased and they continue to provide robust governance and scrutiny.

Future developments already under way include:

We will continue to provide bespoke services to vulnerable clients via - Help to Claim - European Settled Status and Windrush projects.

Increase and retain our current funding and partnerships.

Continue to provide a high level of advice and information to the residents of Harrow.

**REVIEW OF FINANCIAL RESULTS**

During the year ended 31st March 2019, Harrow Citizens Advice had total income of £384,214 (2018:£409,906) , of which £216,000 (2018:£216,000) (56% -2018: 53%) represented grants and contracts from Harrow Council. In addition, funding was received from: Henry Smith Foundation for General Advice; Citizens Advice for Energy advice; Northwick Park Hospital for mental health advice; London Catalyst for emergency client grants and housing advice, Scottish Power, and St Lukes Hospice and Cannons High School. After expenditure of £375,212 (2018: £ 349,271) a surplus of £ 9,002 (2018: £60,635) has been added to reserves carried forward.

**RESERVES**

Harrow Citizens Advice is required to ensure that free monies are available in each financial year to meet any reasonable foreseeable contingency. The Bureaux will maintain a projection of income for at least one year ahead and will ensure that this continues to be derived from as wide a variety of sources possible. They will take all necessary steps to ensure that at no time within this period would it be possible for the cessation of one or more funding streams to present so serious a challenge to the future of the organisation that it could not be managed so as to continue to provide a best value advice service. The reasons for holding reserves are outlined in note 11.

**Report of the Trustees  
for the Year Ended 31 March 2019**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**RISK ASSESSMENT**

Harrow Citizens Advice has worked on a corporate risk management exercise. A risk management strategy and risk register were agreed by the trustee board. The trustees recognise that any major risks to which the charity is exposed need to be reviewed and systems put in place to mitigate those risks. To that end, Harrow Citizens Advice is continually monitoring and managing its risks, reviewing the corporate register and ensuring action plans are in place to mitigate its key risks. Included in external risks is that of the loss of funding. The effects of this have been minimised by the procedures in place which have resulted in funding being secured from a variety of sources. The charity continues to seek to diversify its funding sources. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charitable company. These procedures are periodically reviewed to ensure that they still meet the needs of the charity. Harrow Citizens Advice has adopted the recommended Citizens Advice Information Assurance policy and takes all reasonable precautions to protect its information assets. These include the use of laptops and memory sticks which are encrypted to the required standards for the use of staff who work at outreach locations outside the bureau. Client and personnel files are stored in locked cabinets and are transported securely between sites. Information assurance is contained in the Chief Executives report to the Trustees at each committee meeting.

**VOLUNTARY WORK AND EMPLOYEE INVOLVEMENT**

The charity receives help and support in the form of voluntary assistance in advising the public. Volunteers contributed approximately 8,570 hours of work to the service during the year.

An extensive range of communication and consultative arrangements are in place to help ensure that employees are kept fully involved about developments within the organisation.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

3090292 (England and Wales)

**Registered Charity number**

1060926

**Registered office**

Civic 9  
Civic Centre  
Station Road  
Harrow  
Middlesex  
HA1 2XH

**Trustees**

Ms F A Logan  
Miss P M Lyne  
D J Wood  
Ms P H Lalloo  
S Bose  
I Spilka  
M J Hemming

**Company Secretary**

Ms T Nijjar

**Report of the Trustees  
for the Year Ended 31 March 2019**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Auditors**

Parker Cavendish  
Chartered Accountants  
Registered Auditor  
28 Church Road  
Stanmore  
Middlesex  
HA7 4XR

**Bankers**

HSBC  
101- 103 Station Road  
Edgware  
Middlesex  
HA8 7JJ

**STATEMENT OF TRUSTEES RESPONSIBILITIES**

The trustees (who are also the directors of Harrow Citizens Advice Bureaux Service Limited for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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, Parker Cavendish, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 23 October 2019 and signed on its behalf by:

Ms T Nijjar - Secretary



**Report of the Independent Auditors to the Members of  
Harrow Citizens Advice Bureaux  
Service Limited**

**Opinion**

We have audited the financial statements of Harrow Citizens Advice Bureaux Service Limited (the 'charitable company') for the year ended 31 March 2019 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the 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), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2019 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, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**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**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

**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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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 Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**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 Report of the Trustees.

**Report of the Independent Auditors to the Members of  
Harrow Citizens Advice Bureaux  
Service Limited**

**Matters on which we are required to report by exception**

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; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

**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.

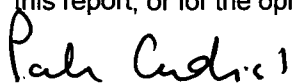
**Our responsibilities for the audit of the financial statements**

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.

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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**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.



M Gazza (Senior Statutory Auditor)  
for and on behalf of Parker Cavendish  
Chartered Accountants  
Registered Auditor  
28 Church Road  
Stanmore  
Middlesex  
HA7 4XR

23 October 2019



**Harrow Citizens Advice Bureaux  
Service Limited**

**Statement of Financial Activities  
for the Year Ended 31 March 2019**

	Notes	Unrestricted fund £	Restricted £	2019 Total funds £	2018 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		7,438	-	7,438	7,672
<b>Charitable activities</b>					
Government & public authority grants		216,000	-	216,000	216,000
Charitable trusts		22,400	22,300	44,700	76,383
Other grants		82,652	32,885	115,537	109,702
Investment income	2	539	-	539	149
<b>Total</b>		<b>329,029</b>	<b>55,185</b>	<b>384,214</b>	<b>409,906</b>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
General Administration & Management		322,417	52,795	375,212	349,271
<b>NET INCOME</b>		<b>6,612</b>	<b>2,390</b>	<b>9,002</b>	<b>60,635</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		318,128	79,133	397,261	336,626
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>324,740</b>	<b>81,523</b>	<b>406,263</b>	<b>397,261</b>

The notes form part of these financial statements

**Harrow Citizens Advice Bureaux  
Service Limited**

**Balance Sheet  
At 31 March 2019**

	Notes	Unrestricted fund £	Restricted £	2019 Total funds £	2018 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	8	3,153	-	3,153	4,204
<b>CURRENT ASSETS</b>					
Debtors	9	54,000	-	54,000	79,571
Cash at bank and in hand		321,964	81,523	403,487	340,431
		<u>375,964</u>	<u>81,523</u>	<u>457,487</u>	<u>420,002</u>
<b>CREDITORS</b>					
Amounts falling due within one year	10	(54,377)	-	(54,377)	(26,945)
<b>NET CURRENT ASSETS</b>		<u>321,587</u>	<u>81,523</u>	<u>403,110</u>	<u>393,057</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>324,740</u>	<u>81,523</u>	<u>406,263</u>	<u>397,261</u>
<b>NET ASSETS</b>		<u><u>324,740</u></u>	<u><u>81,523</u></u>	<u><u>406,263</u></u>	<u><u>397,261</u></u>
<b>FUNDS</b>	11				
Unrestricted funds				324,740	318,128
Restricted funds				81,523	79,133
<b>TOTAL FUNDS</b>				<u><u>406,263</u></u>	<u><u>397,261</u></u>

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

The financial statements were approved by the Board of Trustees on 23 October 2019 and were signed on its behalf by:



Ms F A Logan -Trustee



D J Wood -Trustee

The notes form part of these financial statements

**Notes to the Financial Statements  
for the Year Ended 31 March 2019**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year/period, and also have been consistently applied within the same accounts.

**Incoming resources**

Grants receivable

**(i) Grants Receivable**

Grants made to finance the activities of the bureau are credited to the income and expenditure account in the period to which they relate.

**(ii) Bank Interest**

Bank interest is included in the income and expenditure account on receipt.

**(iii) Other Income**

Sales of services are included in the income and expenditure account in the period to which they relate. Other income, including donations, gifts and covenants are included as they are received.

**(iv) Gifts and Intangible Income**

In addition to the above, the charity also receives help and support in the form of voluntary assistance in advising the public.

**(v) Deferred Income**

Grants received in advance of the period in which the funded requires the expenditure to be applied will be reflected in deferred income within the balance sheet.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

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

Computer equipment	- 25% on reducing balance
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**Taxation**

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

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2019**

**1. ACCOUNTING POLICIES - continued**

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**2. INVESTMENT INCOME**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Deposit account interest	<b>539</b>	<b>149</b>
	<u>          </u>	<u>          </u>

**3. SUPPORT COSTS**

	<b>Management</b>	<b>Governance</b>	<b>Totals</b>
	<b>£</b>	<b>costs</b>	<b>£</b>
General Administration & Management	<b>365,533</b>	<b>9,679</b>	<b>375,212</b>
	<u>          </u>	<u>          </u>	<u>          </u>

**4. NET INCOME/(EXPENDITURE)**

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

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Auditors' remuneration	<b>2,700</b>	<b>2,823</b>
Depreciation - owned assets	<b>1,051</b>	<b>1,402</b>
	<u>          </u>	<u>          </u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2019 nor for the year ended 31 March 2018.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2019 nor for the year ended 31 March 2018.

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2019**

**6. STAFF COSTS**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Wages and salaries	<b>280,934</b>	264,711
Social security costs	<b>20,493</b>	17,496
Other pension costs	<b>5,117</b>	4,192
	<u><b>306,544</b></u>	<u>286,399</u>

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

	<b>2019</b>	<b>2018</b>
	<b>15</b>	<b>16</b>
Management and administration	<u>15</u>	<u>16</u>

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

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	<b>Unrestricted fund £</b>	<b>Restricted £</b>	<b>Total funds £</b>
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	<b>7,672</b>	-	7,672
<b>Charitable activities</b>			
Government & public authority grants	<b>216,000</b>	-	216,000
Charitable trusts	<b>33,300</b>	<b>43,083</b>	76,383
Other grants	<b>28,890</b>	<b>80,812</b>	109,702
Investment income	<b>149</b>	-	149
<b>Total</b>	<u><b>286,011</b></u>	<u><b>123,895</b></u>	<u>409,906</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
General Administration & Management	<b>235,881</b>	<b>113,390</b>	349,271
<b>Total</b>	<u><b>235,881</b></u>	<u><b>113,390</b></u>	<u>349,271</u>
<b>NET INCOME</b>	<u><b>50,130</b></u>	<u><b>10,505</b></u>	<u>60,635</u>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	<b>267,998</b>	<b>68,628</b>	336,626
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><b>318,128</b></u>	<u><b>79,133</b></u>	<u>397,261</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2019

8. TANGIBLE FIXED ASSETS

	Computer equipment £
<b>COST</b>	
At 1 April 2018 and 31 March 2019	<u>12,041</u>
<b>DEPRECIATION</b>	
At 1 April 2018	7,837
Charge for year	<u>1,051</u>
At 31 March 2019	<u>8,888</u>
<b>NET BOOK VALUE</b>	
At 31 March 2019	<u>3,153</u>
At 31 March 2018	<u>4,204</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Prepayments and accrued income	<u>54,000</u>	<u>79,571</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Social security and other taxes	6,054	5,780
Pension contributions	815	605
Other creditors	12,749	20,560
Deferred income	<u>34,759</u>	<u>-</u>
	<u>54,377</u>	<u>26,945</u>

11. MOVEMENT IN FUNDS

	At 1.4.18 £	Net movement in funds £	At 31.3.19 £
<b>Unrestricted funds</b>			
General fund	318,128	6,612	324,740
<b>Restricted funds</b>			
Restricted reserves	79,133	2,390	81,523
<b>TOTAL FUNDS</b>	<u>397,261</u>	<u>9,002</u>	<u>406,263</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2019

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	329,029	(322,417)	6,612
<b>Restricted funds</b>			
Restricted reserves	55,185	(52,795)	2,390
<b>TOTAL FUNDS</b>	<b>384,214</b>	<b>(375,212)</b>	<b>9,002</b>

Comparatives for movement in funds

	At 1.4.17 £	Net movement in funds £	At 31.3.18 £
<b>Unrestricted Funds</b>			
General fund	267,998	50,130	318,128
<b>Restricted Funds</b>			
Restricted reserves	68,628	10,505	79,133
<b>TOTAL FUNDS</b>	<b>336,626</b>	<b>60,635</b>	<b>397,261</b>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	286,011	(235,881)	50,130
<b>Restricted funds</b>			
Restricted reserves	123,895	(113,390)	10,505
<b>TOTAL FUNDS</b>	<b>409,906</b>	<b>(349,271)</b>	<b>60,635</b>

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2019**

**11. MOVEMENT IN FUNDS - continued**

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

	<b>At 1.4.17 £</b>	<b>Net movement in funds £</b>	<b>At 31.3.19 £</b>
<b>Unrestricted funds</b>			
General fund	267,998	56,742	324,740
<b>Restricted funds</b>			
Restricted reserves	68,628	12,895	81,523
<b>TOTAL FUNDS</b>	<u>336,626</u>	<u>69,637</u>	<u>406,263</u>

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

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General fund	615,040	(558,298)	56,742
<b>Restricted funds</b>			
Restricted reserves	179,080	(166,185)	12,895
<b>TOTAL FUNDS</b>	<u>794,120</u>	<u>(724,483)</u>	<u>69,637</u>

Restricted Reserves

The restricted reserves relate to the activities of Disability Outreach Projects.

Unrestricted Reserves

Included in unrestricted funds is a designated amount of £180,000 which has been designated by the directors for the purpose of covering future running costs and staff redundancy costs in the event of the company having to cease operations. A transfer of £80,000 has been made in the current year, (2018: £nil).

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2019.