

**Charity Registration No. 1121499**

**Company Registration No. 05524738 (England and Wales)**

**ADHAR PROJECT**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2019**

# ADHAR PROJECT

## LEGAL AND ADMINISTRATIVE INFORMATION

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Trustees	D Patel	
	H Manjothi (Vice Chair)	
	F Solanki	
	P Kothari (Chairperson)	
	P Chauhan	
	R Martin	
	S Sang	
	Dr S Fraser	
	W Humphrey (Treasurer)	(Appointed 18 December 2018)
Secretary	H Sandhu	
Charity number	1121499	
Company number	05524738	
Principal address	79 St Peter's Road Leicester LE2 1DH	
Registered office	79 St Peter's Road Leicester LE2 1DH	
Independent examiner	David T Mayfield Mayfield & Co (Accountants) Ltd 2 Merus Court Meridian Business Park Leicester LE19 1RJ	
Bankers	CAF Bank 25 Kings Hill Avenue West Malling Kent ME19 4JQ	

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# ADHAR PROJECT

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# **ADHAR PROJECT**

## **TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)**

### **FOR THE YEAR ENDED 31 MARCH 2019**

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The trustees present their report and financial statements for the year ended 31 March 2019.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016)

#### **Objectives and activities**

We provide a range of mental health support services primarily but not exclusively to Black, Asian Minority, Ethnic communities including indirect support to individuals who are refugees experiencing mental health trauma.

Adhar charity exists to promote health and wellbeing, to challenge the stigma and discrimination experienced by those with common and enduring mental health problems in the BAME communities. We offer gender appropriate and safe support services in the community and aim to make those as accessible and welcoming for the diverse and multi faith communities. We promote independence and take action to empower, promote policy and good practice to meet the needs of adults with mental health problems.

#### **Public Benefit**

We have referred to the guidance contained in the Charity Commission's general guidance on Public Benefit when reviewing our aims and objectives, and in planning our future activities.

The charity believes it has provided a public benefit during the year through the areas outlined in sections further on.

As, trustees we take our charitable role very seriously and the charity works hard to make sure that it provides charitable services that are socially inclusive.

#### **Achievements and performance**

This year on behalf of the Management Board of Trustees Chair I would like to begin by thanking the staff, volunteers and trustees for their continuing hard work. Our funding success with the Big Lottery which began in January 2019 has already provided significant benefits to a number of individuals requiring counselling and CBT and other therapeutic interventions.

As always our strength is cultural competent and we are committed to doing all that we can to ensure the Adhar Project survives despite these turbulent times of funding uncertainties across the charitable sector.

There have been a number of other achievements across the project. The Governance training fully funded by Lloyds Foundation provided a number of opportunities for us to learn more about risk assessment and management but more importantly exploring the expectations of trustees and ensure their role is clear in respect to operational matters and policy.

We had a very successful World Mental Health Day in partnership with the Centre Project. The organisation provides some support to those affected by homelessness and substance abuse. This work is still in its developmental stages. We have held a number of workshops on mental health matters and they were all well attended by members of the public. We have increased our networks and are now working with groups that promote health and wellbeing such as diabetes.

We also tendered for a contract with Business 2 Business and we were awarded this and we recruited a full time worker and a part time administrator both of whom work exclusively on this area of work. All referrals received require support to assist them to improve their low to medium mental health problems so that they are more confident, better prepared to seek employment. This is very important work as it ensures that individuals with mental health difficulties can access employment to improve the socio economic conditions and quality of their lives.

# **ADHAR PROJECT**

## **TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)**

### **FOR THE YEAR ENDED 31 MARCH 2019**

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This partnership work has enabled has to receive and share good practice so that there is little or no duplication. The unified approach has enabled more constructive engagement with individuals across the City and County.

Overall the organisations staff team together have provided direct support via groups as well as case management to over seven hundred people this year and in particular the advocacy service has helped a number of individuals with obtaining their benefit entitlement. Universal credit has had a negative impact on those experiencing mental health and those with dual diagnosis.

Staff and volunteers have undertaken a number of promotional events and attended conferences and training this in turn has increased the number of referrals but we are aware that without additional funding it will be difficult to sustain the demands on our project.

We continued to provide placements for Social Work Students for this year but after careful consideration this needs to be reviewed as the money we receive per student from the universities is insufficient to cover the placement costs. It should not be case of a small charity subsidising the universities, but we will continue with the Graduate scheme as that is more cost effective for the charity.

#### **Next year our priorities are:**

- Obtain more funding
- Improve IT
- To explore Asset Transfer from LCC of our base /Business case
- Recruit more Volunteers
- Review Student Placements
- More office space in other City areas to maximise outreach work
- Review of health and safety and employment policies
- Create a Therapy Room for Counselling
- Training and personal development
- Promotional Material

We would like to thank everyone including service users and their families for their positive support our funders including those who have made small donations to the charity.

Lloyds Foundation  
Business 2 Business  
Big Lottery  
Direct Payments clients

#### **Financial review**

Adhar has against the backdrop of limited resources and the increasing demands on the services, and insecurities over funding, continued to find it difficult to plan or develop services. Nevertheless the charity, with the aid of sound financial management and the support of both its staff and volunteers generated a very positive financial outcome and exceeded its targets.

# **ADHAR PROJECT**

## **TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)**

### **FOR THE YEAR ENDED 31 MARCH 2019**

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#### **Reserves Policy**

The reserves as at the year ended 31 March 2019 stood at £122,346 which is up from the previous year's reserves of £118,177. The trustees aim to build sufficient reserves to enable them to maintain reserves in excess of six months "normal costs". The trustees estimate normal ongoing annual costs to be between £300,000 and £400,000. Therefore they are not content with the level of reserves as at the 31 March 2019 but are able to do little about this in the current economic environment.

#### **Principal Funding Sources**

Leicester City Council - Dols

Leicestershire County Council

Lloyds Foundation

Big Lottery Funding

Tudor Trust

MHA

De Montfort University - student placements

Derby University - student placements

Other small donations from individuals and local businesses

#### **Risk Management Policies**

The Management Committee together with the staff has conducted a review of the major risks to which the charity is exposed. Where resources permitting systems or procedures have been established to mitigate the risks the charity faces and a reserves policy was agreed at a management committee meeting. Significant external risks to funding have led to the development of a strategic plan which will allow for the diversification of funding and activities. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions. Procedural policies are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the project.

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

Adhar Project is a Charitable Company limited by guarantee, incorporated on 5th August 2005 and re-registered as a charity in January 2008. The organisation was established under a Memorandum of Association which established the objectives and powers of the Charitable Company and is governed under its Articles of Association.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

D Patel

H Manjothi (Vice Chair)

F Solanki

P Kothari (Chairperson)

P Chauhan

R Martin

L Bagga

(Resigned 7 May 2018)

S Sang

Dr S Fraser

W Humphrey (Treasurer)

(Appointed 18 December 2018)

Les Aqil (Volunteer Advisor to the Board)

# **ADHAR PROJECT**

## **TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2019**

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The staff team as at the 31 March 2019 were:

Ms. Harjit Sandhu - CEO

Mrs Susan Brennan - Advocacy Co-ordinator

Mrs. Ushma Joshi – Service Co-ordinator

Mr. Alan Lo - Mental Health Practitioner (Left 31st January 2019)

Mrs. Chhaya Chauhan - Support Worker

Mr Kirit Mistry – Service Co-ordinator (Started February 4th 2019)

### **Appointment of Management Committee**

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Management Committee. Under the requirements of the Memorandum and Articles of Association the members of the Management Committee are elected to serve and are routinely re-elected.

Due to the nature of mental health much of the charity's work inevitably focuses upon BME people with complex and enduring mental health difficulties. The management committee seeks to ensure that the needs of this group are appropriately reflected through the diversity of the trustee body.

To enhance the organisations work service users and carers are on the management committee.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

### **Organisation**

Adhar Project has a Management Committee who meet quarterly and support the manager and external consultants for the strategic direction and policy of the charity.

At present the Committee has nine members from a variety of backgrounds relevant to the work of the charity. The day to day responsibility for the provision of the services rests with the CEO along with the Finance and Administration staff.

The CEO is responsible for ensuring that the charity delivers the services specified and that key performance indicators are met.

The CEO has responsibility for the day to day operational management of Adhar, individual supervision of the staff team and also ensuring that the team continues to develop their skills and working practices in line with good practice.

On behalf of the board of trustees

**P Kothari (Chairperson)**

Trustee

Dated: 23 October 2019



# ADHAR PROJECT

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF ADHAR PROJECT

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I report on the financial statements of the charity for the year ended 31 March 2019, which are set out on pages 6 to 16.

#### Respective responsibilities of trustees and examiner

The charity's trustees, who are also the directors of ADHAR PROJECT for the purposes of company law, are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- (i) examine the financial statements under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

#### Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the next statement.

#### Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - (ii) to prepare financial statements which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



David T Mayfield

Institute of Chartered Accountants in England and Wales (ICAEW)  
Mayfield & Co (Accountants) Ltd  
2 Merus Court  
Meridian Business Park  
Leicester  
LE19 1RJ

Dated: 23 October 2019



## ADHAR PROJECT

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2019

	Notes	Unrestricted funds general £	Unrestricted funds designated £	Restricted funds £	Total 2019 £	Total 2018 £
<b>Income from:</b>						
Donations and legacies	3	125,289	-	68,720	194,009	294,308
<b>Expenditure on:</b>						
Charitable activities	4	139,966	-	49,874	189,840	286,381
<b>Net (outgoing)/incoming resources before transfers</b>		(14,677)	-	18,846	4,169	7,927
Gross transfers between funds		742	(742)	-	-	-
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		(13,935)	(742)	18,846	4,169	7,927
Fund balances at 1 April 2018		63,386	32,742	22,049	118,177	110,250
<b>Fund balances at 31 March 2019</b>		49,451	32,000	40,895	122,346	118,177

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# ADHAR PROJECT

## BALANCE SHEET

AS AT 31 MARCH 2019

	Notes	2019 £	£	2018 £	£
<b>Current assets</b>					
Debtors	9	34,219		39,927	
Cash at bank and in hand		98,715		90,382	
		<u>132,934</u>		<u>130,309</u>	
<b>Creditors: amounts falling due within one year</b>	10	(10,588)		(12,132)	
Net current assets			122,346		118,177
<b>Income funds</b>					
Restricted funds	12		40,895		22,049
Unrestricted funds - designated			32,000		32,742
Unrestricted funds - general			49,451		63,386
			<u>122,346</u>		<u>118,177</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2019. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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

The accounts were approved by the Trustees on 23 October 2019

H Manjothi (Vice Chair) *HAMIDA BAI*  
Trustee

Company Registration No. 05524738

# ADHAR PROJECT

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2019

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#### 1 Accounting policies

##### Charity information

ADHAR PROJECT is a private company limited by guarantee incorporated in England and Wales. The registered office is 79 St Peter's Road, Leicester, LE2 1DH.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to the spending restrictions imposed by the fund provider.

Unrestricted funds are available for use at the discretion of the trustees at the furtherance of the charity's objectives.

##### 1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# ADHAR PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2019

#### 1 Accounting policies

(Continued)

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

#### 1.5 Resources expended

##### Expenditure and Liabilities

Liability recognition – Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

##### Governance costs

Includes costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

#### 1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.7 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measures at their settlement value with the exception of bank loans, which are subsequently measured at amortised cost using the effective interest method.

##### ***Basic financial assets***

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### ***Basic financial liabilities***

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### ***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

# ADHAR PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2019

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#### 1 Accounting policies

(Continued)

##### 1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

##### 1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# ADHAR PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

### 3 Donations and legacies

	Unrestricted funds general	Restricted funds	Total 2019	Total 2018
	£	£	£	£
Donations and legacies	97,181	-	97,181	110,673
Grants receivable	28,108	68,720	96,828	183,635
	<u>125,289</u>	<u>68,720</u>	<u>194,009</u>	<u>294,308</u>
<b>For the year ended 31 March 2018</b>	<u>166,142</u>	<u>128,166</u>		<u>294,308</u>
<b>Donations and legacies</b>				
Client purchase	93,069	-	93,069	104,937
University income	1,420	-	1,420	1,540
Donations and other income	1,964	-	1,964	4,196
Other	728	-	728	-
	<u>97,181</u>	<u>-</u>	<u>97,181</u>	<u>110,673</u>

Grants were received from a number of sources during the year.

#### Grants receivable for core activities

Leicestershire County Council	1,906	-	1,906	2,805
Leicester City Council	15,202	-	15,202	52,664
B L F	10,000	36,573	46,573	-
Leicester City Council: Main Scheme	-	-	-	90,789
Tudor Trust	1,000	-	1,000	-
Leicester City CCG	-	-	-	12,500
B L F - ESF	-	7,796	7,796	-
Lloyds Foundation Trust	-	24,351	24,351	24,877
	<u>28,108</u>	<u>68,720</u>	<u>96,828</u>	<u>183,635</u>

# ADHAR PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

### 4 Charitable activities

	2019 £	2018 £
Staff costs	67,648	151,882
Volunteer costs	49	25
Group activities and incidents	12,982	14,869
Staff travel	1,882	3,110
Other costs	8,788	6,371
Equipment purchases	1,829	1,189
	<u>93,178</u>	<u>177,446</u>
Share of support costs (see note 5)	41,992	45,435
Share of governance costs (see note 5)	54,670	63,500
	<u>189,840</u>	<u>286,381</u>
<b>Analysis by fund</b>		
Unrestricted funds - general	139,966	
Restricted funds	49,874	
	<u>189,840</u>	
<b>For the year ended 31 March 2018</b>		
Unrestricted funds - general		175,179
Restricted funds		111,202
		<u>286,381</u>

# ADHAR PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2019

#### 5 Support costs

	Support costs	Governance costs	2019	2018	Basis of allocation
	£	£	£	£	
Staff costs	27,100	40,650	67,750	60,000	
Consultancy fees	1,150	-	1,150	3,539	
Repairs and renewals	371	-	371	19	
Premises costs	9,326	-	9,326	29,495	
Insurance	2,015	-	2,015	2,439	
Other costs	1,680	-	1,680	443	
Legal and professional fees	350	-	350	-	
Independent examination fees	-	2,160	2,160	2,000	Governance
Accounting and payroll costs	-	11,860	11,860	11,000	Governance
	<u>41,992</u>	<u>54,670</u>	<u>96,662</u>	<u>108,935</u>	
Analysed between					
Charitable activities	<u>41,992</u>	<u>54,670</u>	<u>96,662</u>	<u>108,935</u>	

Governance costs includes payments to the independent examiners of £2,160 (2018- £2,000) for examination fees.

#### 6 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year (2018- £nil).



# ADHAR PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

### 7 Employees

#### Number of employees

The average monthly number of employees during the year was:

	2019 Number	2018 Number
Service Delivery	10	10
Support Costs	1	1
Governance	1	1
	<u>12</u>	<u>12</u>

#### Employment costs

	2019 £	2018 £
Wages and salaries	127,968	202,306
Other pension costs	7,030	9,576
	<u>134,998</u>	<u>211,882</u>

No employee is allocated entirely to either governance or support costs: an assessment of part of each employee's involvement in governance or support costs has been used as the basis for determining the above apportionment of costs.

There were no employees whose annual remuneration was £60,000 or more.

### 8 Financial instruments

	2019 £	2018 £
<b>Carrying amount of financial assets</b>		
Debt instruments measured at amortised cost	<u>30,145</u>	<u>37,392</u>
<b>Carrying amount of financial liabilities</b>		
Measured at amortised cost	<u>7,545</u>	<u>4,488</u>

### 9 Debtors

	2019 £	2018 £
<b>Amounts falling due within one year:</b>		
Trade debtors	24,896	31,282
Other debtors	5,249	6,110
Prepayments and accrued income	4,074	2,535
	<u>34,219</u>	<u>39,927</u>

# ADHAR PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2019

#### 10 Creditors: amounts falling due within one year

	2019 £	2018 £
Other taxation and social security	3,043	7,644
Trade creditors	2,731	1,450
Other creditors	1,070	1,038
Accruals and deferred income	3,744	2,000
	<u>10,588</u>	<u>12,132</u>

#### 11 Unrestricted funds

Endowment funds represent assets which must be held permanently by the charity. Income arising on the endowment funds can be used in accordance with the objects of the charity and is included as unrestricted income. Any capital gains or losses arising on the assets form part of the fund.

	Balance at 1 April 2018 £	Movement in funds			Balance at 31 March 2019 £
		Income £	Expenditure £	Transfers £	
Own Funds	5,923	4,112	(8,445)	-	1,590
Other Projects	4,729	10,000	(2,602)	-	12,127
P & D P Services	32,683	81,736	(98,148)	742	17,013
County PDP Services	30,324	14,238	(4,357)	(21,484)	18,721
DOLS	(10,273)	15,202	(26,413)	21,484	-
	<u>63,386</u>	<u>125,288</u>	<u>(139,965)</u>	<u>742</u>	<u>49,451</u>

#### 12 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2018 £	Movement in funds		Balance at 31 March 2019 £
		Income £	Expenditure £	
Other Projects	829	-	(773)	56
Mental Health Advocacy	21,220	24,351	(27,213)	18,358
Mental Health Recovery	-	36,573	(13,717)	22,856
BBO	-	7,796	(8,171)	(375)
	<u>22,049</u>	<u>68,720</u>	<u>(49,874)</u>	<u>40,895</u>

# ADHAR PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2019

#### 13 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2018 £	Transfers £	Balance at 31 March 2019 £
Property Funds	7,742	(742)	7,000
Transport Funds	25,000	-	25,000
	<u>32,742</u>	<u>(742)</u>	<u>32,000</u>

#### 14 Analysis of net assets between funds

	Unrestricted Funds 2019 £	Designated Funds 2019 £	Restricted Funds 2019 £	Total 2019 £	Total 2018 £
Fund balances at 31 March 2019 are represented by:					
Current assets/(liabilities)	49,451	32,000	40,895	122,346	118,177
	<u>49,451</u>	<u>32,000</u>	<u>40,895</u>	<u>122,346</u>	<u>118,177</u>

#### 15 Related party transactions

There were no disclosable related party transactions during the year (2018 - none).

##### Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2019 £	2018 £
Aggregate compensation	<u>44,167</u>	<u>54,500</u>