

Charitable Incorporated Organisation

Charity Number: 1161453



Empowering - Supporting - Training - Representing
European Expats in Greater Manchester

EUROPIA ANNUAL REPORT 2018-19

By Kush Chottera

EUROPIA - St Wilfrid's Enterprise Centre, Manchester M15 5BJ

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Report of the Trustees for the Year Ending 31 March 2019

The trustees who are the only members of the charity, 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).

Purpose of the Charity:

Europa is the only registered Charity to support E.U citizens in Greater Manchester. Since our first meeting in December 2008 we have focused on having clearer objectives. This includes our vision "to promote social inclusion for the public benefit by preventing E.U Expats from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society".

Structure, governance and management

Governing document:

The charity is controlled by its CIO governing document: constitution. A CIO is a corporate body (like a company) that can own property, employ staff and enter into other contracts in its own name (rather than in the names of the trustees). Our registration number in England and Wales is 1161453.

Trustee selection:

The Trustee board is derived from the larger community, including friends and supporters of Europa.

The board seeks to reflect this diversity through its profile and enable its members to champion those communities. Currently the board has representatives from the Eastern European communities working in various business settings. They each enrich the board with their skills, local knowledge and experience. We also have client representatives on our trustee board who provide valuable insights on how we should shape our future vision in a client friendly manner.

There is a robust trustee application process with a clear audit trail.

Policies:

Europa has clear policies and procedures to ensure a professional and safe working environment. Each of these policies are reviewed on a yearly basis firstly at the bi monthly trustees meeting and then at the monthly staff meetings, which then cascades down to the volunteers and suppliers. Below are the policies and important documents which is available for everyone within the organisation to access and understand.

- Europa Child Safeguarding Policy
- Europa Code of Conduct
- Europa Volunteer Handbook
- Europa Constitution
- Europa Diversity and Equal Opportunities Policy
- Europa Health, Safety and Welfare Procedures Manual
- Europa Recruitment, Selection and Induction Policy
- A Guide for New and Expectant Mothers Who Work
- Europa Policy on the Appropriate Use E-mail and the Internet at Work
- Europa Safeguarding Policy for Children and Vulnerable Adults
- Europa Travel and Expenses Claim Rates

- Europaia Complaints Policy

Wider networks:

Europaia has created a strong and wide network not just in greater Manchester but also further afield in London. We are closely linked with the local CVS's in Greater Manchester. We have an ongoing relationship with Greater Manchester BME Network, Age UK Salford, CCG's, Various council across GM, Local councillors including elected leaders.

Reference and administrative details:

Registered Charity number: 1161453

Registered office: St Wilfrid's Enterprise Centre, 2 Birchvale Cl, Hulme, Manchester, M15 5BJ

Trustees

Kasia Przesmycka

Paul Lajszczak

Adrian Wawoczny (appointed June 2019)

Adam Mitula (appointed November 2019)

Maria Kompanowski (appointed November 2019)

Stavros Grammatikoglannis (resigned August 2018)

Marzena Niemi (resigned May 2018)

Independent examiner:

Crowe U.K. LLP

The Lexicon

Mount Street

Manchester

M2 5NT

Activities for Achieving Objectives

Europa Support:

a) Welfare Advice and Legal surgery:

From April 2018 to March 2019 we scheduled 45 face to face appointments from both WAS and LS sessions. These clients were from Poland, Latvia, Czech Republic and Romania. I estimate that approximately 75% of the clients who attended these sessions were Polish and 75% were female.

Universal Credit was introduced in stages throughout the United Kingdom from 2013 to 2017. Universal Credit replaced Income-based Jobseeker's Allowance, Income-related Employment and Support Allowance, Income Support, Working Tax Credit, Child Tax Credit, and Housing Benefit. Clients in receipt of the legacy benefits were contacted by the DWP and made to switch to Universal Credit. Understandably this resulted in a lot of confusion amongst our clients. We were there to provide an overview of the new scheme and assist clients with their online UC claims. UC pays out on a monthly basis as opposed to weekly or biweekly. This alone has resulted in hardships amongst our clients and additionally clients have fallen into arrears with their rent as a result of delays in payment of UC. Aside from UC we have assisted clients with PIP, carers allowance, and child benefit applications to name a few.

In the second quarter of 2018 we observed that a large proportion of the clients who attended our Legal Surgery were in need of family law support. Divorce, child maintenance and custody of children after divorce were common queries. We also assisted a client with a case of child abduction, a father had taken a child to an Arab country without the mother's consent. Our highly capable pro bono solicitor Marta Grzelak was able to advise clients accordingly.



Client feedback from 06/03/2019.

"I'm very happy for the service and help to fill out forms for the court and Normal Beverley was very helpful in welfare advice which was complicated. There working very great people (sic) and so friendly and made me feel welcome there."

Monthly FREE legal surgery

Need help with legal issues?
Come and see our friendly adviser, Marta Grzelak, for FREE.

- One 1:1 by appointment
- Third Wednesday of each month from 10:00 until 12:00
- Europa's offices, 31 Wilbra's Enterprise Centre, Bayne Rd, Hulme, Manchester M15 5BJ (M15 SJA for sat nav)
- Our solicitor speaks Polish, if required we will attempt to find an interpreter of your choice upon request

Call 07597574863
Email us in your own language for an appointment at support@europa.org.uk

EUROPIA

Monthly FREE advice sessions

Need help with benefits, housing or other issues?
Come and see our friendly adviser, Normal Beverley, for FREE.

- Free advice sessions on housing, benefits, social security, utilities, landlords, employment issues and more
- First Saturday of each month from 10:30 to 12:30
- Europa's offices, 31 Wilbra's Enterprise Centre, Bayne Rd, Hulme, Manchester M15 5BJ (M15 SJA for sat nav)
- If required we will attempt to find an interpreter of your choice upon request

Call 07597574863
Email us in your own language for an appointment at support@europa.org.uk

EUROPIA

b) Brexit Information Sessions:

As March 2019 was just around the corner, and the UK Government seem to be a long way off from making a deal with the EU on exiting the European Union, it is vital that EU citizens living in the UK have up to date information on their rights as residents living in the UK.

We understand there are many questions and clarifications relating to the settled status and rights of E.U citizens living in the U.K. Europa and delivered eight information sessions in various different languages along with our legal partners in Manchester, Oldham and Bolton between January to March 2019. We believe it is vital that EU citizens are kept up to date with all relevant updates about negotiations and what the negotiations mean for them.

Europa hopes the information sessions will assist EU citizens in the UK in understanding what Brexit means for them, what their rights are and help to inform them to assist them making decisions about their next steps.

Europa partnered with the European Commission and Law Centres Network to deliver 7 information sessions across greater Manchester in various different European languages. We also helped this national program by providing feedback form translations in different languages. We reached over 80 people during these sessions and they were from Poland, Czech Republic, Latvia, Lithuania, Spain, Nigeria, the Netherlands, Slovakia, Italy and Germany.

Click on this link below to view a detailed Infographics of our sessions.

<https://drive.google.com/file/d/1UzCySuqc6dZlrZW1e6WrapXU7VXI8uMD/view?usp=sharing>

The infographic is titled "BREXIT Q&A Sessions" with the Europa logo. It lists seven sessions in a grid-like format. The sessions are: 1. Session with a Polish interpreter (Tuesday 10 February 2019, 6:30 PM - 8:00 PM, Wadsworth Gateway, M20 NE2, Wadsworth). 2. Session in English (Thursday 12 February 2019, 6:30 PM - 8:00 PM, Eccles Gateway, 20 Burton Lane, M58 9PU, Eccles). 3. Session with a Latvian interpreter (Tuesday 19 March 2019, 6:30 PM - 8:00 PM, St Wilfrid's Enterprise Centre, Royce Road, M15 5LA, Manchester). 4. Session with a Lithuanian interpreter (Tuesday 12 March 2019, 6:30 PM - 8:00 PM, St Wilfrid's Enterprise Centre, Royce Road, M15 5LA, Manchester). 5. Session in English (Tuesday 19 March 2019, 6:30 PM - 8:00 PM, The Arts House, room 011-020, University of Bolton, Deane Road, BL3 5AB, Bolton). 6. Session with a Polish interpreter (Tuesday 19 March 2019, 6:30 PM - 8:00 PM, St Wilfrid's Enterprise Centre, Royce Road, M15 5LA, Manchester). 7. Session in English (Tuesday 19 March 2019, 6:30 PM - 8:00 PM, St Wilfrid's Enterprise Centre, Royce Road, M15 5LA, Manchester). At the bottom, it states: "We aim to assist EU citizens in the UK in understanding what Brexit means for them, what their rights are and provide information to assist them in making decisions about their next steps." It also includes contact information: "If you have any questions, please contact us on tel: 07587574563 or email: karol.k@europalaw.org.uk" and logos for Europa, Law Centres Network, and the European Commission.

BREXIT Q&A Sessions

Session with a Polish interpreter
Tuesday | 10 February 2019
6:30 PM - 8:00 PM
Wadsworth Gateway | 20 Smith Street
M20 NE2 Wadsworth

Session in English
Thursday | 12 February 2019
6:30 PM - 8:00 PM
Eccles Gateway | 20 Burton Lane
M58 9PU Eccles

Session with a Latvian interpreter
Tuesday | 19 March 2019
6:30 PM - 8:00 PM
St Wilfrid's Enterprise Centre
Royce Road
M15 5LA Manchester

Session with a Lithuanian interpreter
Tuesday | 12 March 2019
6:30 PM - 8:00 PM
St Wilfrid's Enterprise Centre
Royce Road
M15 5LA Manchester

Session in English
Tuesday | 19 March 2019
6:30 PM - 8:00 PM
The Arts House, room 011-020
University of Bolton, Deane Road
BL3 5AB Bolton

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Royce Road
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We aim to assist EU citizens in the UK in understanding what Brexit means for them, what their rights are and provide information to assist them in making decisions about their next steps.

If you have any questions, please contact us on tel: 07587574563 or email: karol.k@europalaw.org.uk

Europa Law Centres Network

Europa Art and Culture:

Community Cultural Events

Every year Europa hosts a series of cultural and community events to showcase and raise the profile of E.U citizens in Greater Manchester. Below is a selection of events and activities that we organised. In 2018-19 we organised over 20 events which was attended by over 750 people. 10% of who were British or non E.U citizens. Through our events we share information of our support and on-going projects.

May 2018: LGBTQ

After Europa's successful 1st LGBTQ meeting, on the 12th of May we aimed to create a short-term plan. The meeting was open to all LGBTQ members from the European Expat Community as well as their friends and supporters. During this session we -

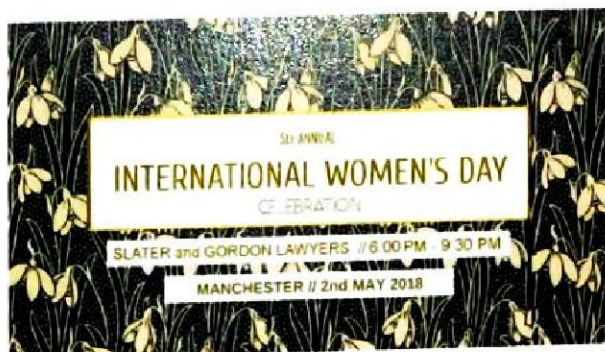
- Exchanged ideas for various types of activities and events.
- Created a network of LGBTQ European Expat Community.
- Supported each other.
- Connected with people who would like to share their creativity and skills.



May 2018: Europa Women's Day

We celebrated our 5th Annual International Women's Day. With had some fanatic speakers with an open bar and canapés. Click on the link below to see some photos.

https://www.facebook.com/pe/EuropaMcr/photos/?tab=album&album_id=2261101447318071



May 2018: Strictly veggie!

We conducted our third annual vegetarian cooking competition encouraging everyone to create vegetarian versions of traditional meat recipes from European Counties. View some event photos here -

<https://drive.google.com/file/d/1VUo06DEXDaTxhesUVo2Ult4AuBqO9VCD/view?usp=sharing>



July 2018: Festival of Ageing



September 2018: European Language Day

Europa partnered with Instituto Cervantes to organise a Language day on the 26th of September. Europa brought in a Polish language class and Lithuanian Folk dancers along with a beautiful cake with the day of languages logo on it.

Through the Near Neighbours grant we hosted a multi-cultural Christmas event with the Ceremonial Mayor of Salford. Photos from the event are on the link below-

#MINCEPIEMOMENTS

All children will be in the spirit of the season

Come to Europa's Christmas event:

- Ceremonial Mayor Councillor Bonnie Allan will honour us with his presence
- Romanian & British classical music performed by Michael Crutu
- Mistle with Christmas European traditions
- Homemade European & British delicacies
- Santa will give out presents to the children
- Arts & crafts games for the kids

If you have any questions, please contact us on tel: 07592 574663 or email: kareal.kibuc@europa.org.uk

DECEMBER 11 - 3 PM - 7 PM
ST. ANIAN'S CHURCH,
LITTLETON ROAD, LOWER BISHOP SALFORD, WY 6 3JL

The very first event organised by Europaia art collective was the launch of the collective in combination with the first art exhibition of the Art Collective. You can view some photos of the event here –



Europa
Art Collective
Launch Exhibition
at **Old Bank Residency**
Hanover Street, Noma,
M4 4AH Manchester

Artists: Seamus • Matthew Thomas • Fabio Neri • Marijn Klokman
Jenna Rogers • Katherine Perrella • Billy Skelton

Opening night - Reception 10th March 4 - 8pm | Admission will be asked for on the day - £10 | 11th March 2015 | Hanover Street, Noma at Old Bank Residency

Europaia Art Collective (EARTS)



In April 2018 we started the EARTS Collective with 5 monthly Ideas Exchange meetings inviting European expat artists based in Manchester for a discussion. The meetings were open to anyone to attend and through these gatherings we collected data and information on whether such collectives were necessary for local expat artists, what kind of struggles they face while integrating into the UK's creative scene and what support they would like to have.

Some of the consistent themes of this discussion was the lack of artistic recognition and social circles as well as information or knowledge to support any new artistic endeavours. Thinking of this Collective as a hub of information exchange as well as support from other artists, we have decided that such friendly, supportive, and welcoming space would benefit local European expat artists - encourage their artistic development and integration to local culture.

As a result we have created:

- * Europaia Art Collective Logo
- * Europaia Art Collective Manifesto
- * Europaia Art Collective Code of Conduct
- * Branded Social Media platforms (Facebook, Twitter, Instagram)
- * Sign Up structure & forms for new members

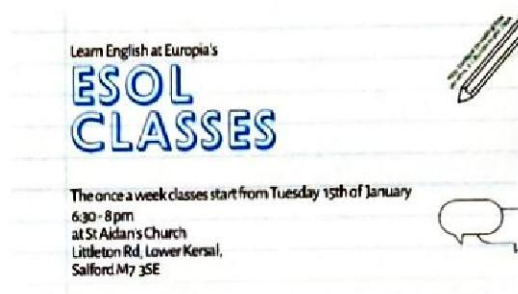
At the end of the Planning Stage, we had a committed 8 member core group that has formed over time: Karol Kochanowski (Poland), Amalia Serban (Romania), Ivona Torovin (Poland/Lithuania), Katarzyna Jablonska (Poland), Baiba Auria (Latvia) Mateusz Beznicek (Poland), Ruta Skudraite (Lithuania), and Kush Chottera (Executive Director of Europaia).

Our first event was Launch Exhibition 7th - 21st March @ Old Bank Residency, Manchester

Europa Health and Wellbeing:

i) Community Language Support Sessions

We have been working in Lower Kersal in Salford for the past two years. We were brought in by Salford City Council to manage the unrest and tensions between the Romanian (Roma Gypsy) population and the long-term residents of 5 specific streets. There have been Hate Crime residents, fly tipping and general concerns of how people live in this area. We organised community events, community trips in Salford and language classes and advice sessions to help boost the confidence and wellbeing of Salford residents.

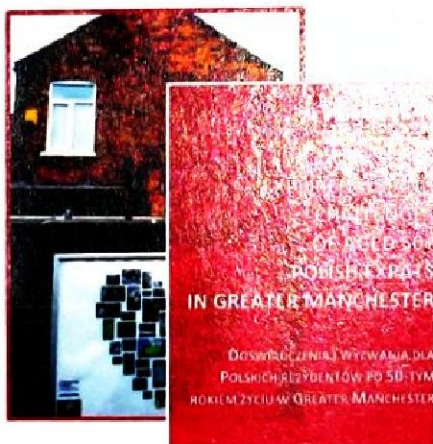


ii) Ambition for ageing research:

Europa became the first organisation to conduct research on the needs of over 50 Polish nationals in Greater Manchester. We are pleased that the very capable Dr Hanna Wadle executed the research and wrote a very detailed in-depth report. View a synopsis of the report on the link below –

https://drive.google.com/file/d/1DVnCevKqmR0-1a_Uy-yrESQNsLuUSVf4/view?usp=sharing

MAY 2018



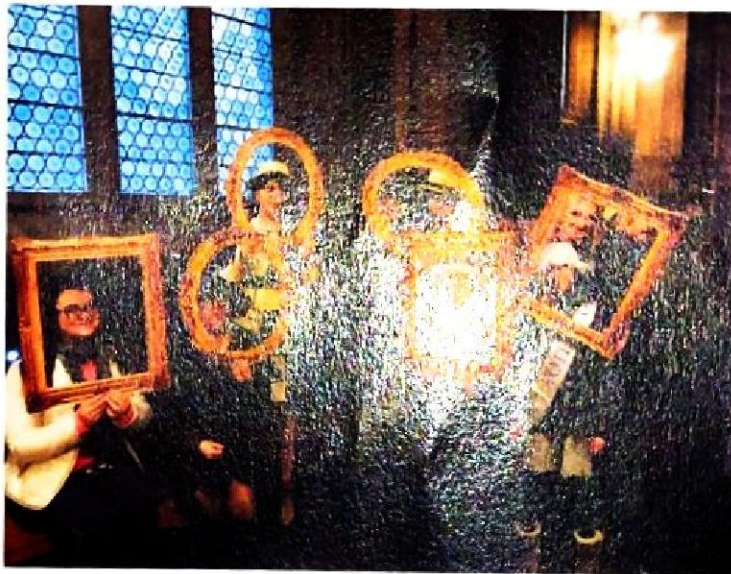
iii) Over 50's Polish group:

After an initial consultation with a small group of Polish individuals, we are pleased announce the launch of Greater Manchester's first Polish over 50's drop in session. Over the next year we will focus on developing a robust drop in group. Below is the poster and the session held on March 2019.



iv) Sprit Walks:

With funding from Manchester Sprit we conducted a series of walks across Manchester. We organised a session for over 50 Polish nationals and also for the Lithuanian community along with the LGBT community. Below on the left is a photo from an arts walk in Lithuanian and on the right is a photo from a visit to Manchester Cathedral and other city centre locations in Polish.



Public Benefit

The Trustees have had regard to the Charity Commission's guidance on public benefit and have acted in the public benefit as outlined in the activities reported in the preceding section.

Going Concern

The trustees have reviewed cash flow forecasts and with additional income and an informal repayment plan is in place to repay the loans at £100/month. The trustees have considered the current and future activities of the charity and known levels of income and expenditure and are satisfied that the charity is a going concern.

Financial Review

In the year to 31 March 2019, total income was £27,979. Expenditure was £31,384, resulting in a deficit of £3,405. The charity continues to operate through its existing bank facilities and the fact that loans are not immediately repayable with an informal repayment plan in place. A prior period adjustment was required on the 2018 comparatives as expenditure and liabilities were understated by £6,270 in the previously submitted 2018 financial statements.

Reserves Policy

The charity does not currently have a formal reserves policy. It is in the process of formulating one and once the policy is approved, the Trustees will seek to achieve this target level in future reporting periods. As at 31 March 2019, the charity had total funds of a deficit of £7,908 (2018: deficit of £4,503). There were no fixed assets, no restricted or designated funds meaning this value represents free reserves.

Future Plans

We plan to expand our services into providing EUSS support and take a more strategic approach in funding our Europa Support project. We also plan to seek funding for EARTS to ensure it's financially sustainable.

Approved by order of the board of trustees on the 31st January 2020 and signed on its behalf by:

Signature:

Wojciech

Name:

ADRIAN

Trustee

Maria D Kompanowski

MARIA D KOMPANOWSKI

Trustee

31.01.2020

EUROPIA
(Charitable Incorporated Organisation)

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2019**

Independent Examiner's Report to the Trustees of Europaia (the 'charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 March 2019.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Responsibilities and Basis of Report

As the Trustees of the charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

I have completed my examination. I can confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

Signed:

Vicky Szulist

Dated:

31st January 2020

VICKY SZULIST

FOR AND ON BEHALF OF

CROWE UK LLP

EUROPIA
(Charitable Incorporated Organisation)

**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2019**

	Note	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £	Total funds (restated) 2018 £
Income from:					
Donations and legacies	2	4,441	-	4,441	3,112
Charitable activities	3	13,192	10,346	23,538	40,137
Total income		17,633	10,346	27,979	43,249
Expenditure on:					
Raising funds	13	2,178	2,191	780	
Charitable activities		21,027	8,168	29,195	44,327
Total expenditure		21,040	10,346	31,386	45,107
Net expenditure before other recognised gains and losses		(3,407)	-	(3,407)	(1,858)
Net movement in funds		(3,407)	-	(3,407)	(1,858)
Reconciliation of funds:					
Total funds brought forward		(4,503)	-	(4,503)	(2,645)
Total funds carried forward		(7,910)	-	(7,910)	(4,503)

The notes on pages 16 to 22 form part of these financial statements.

EUROPIA
(Charitable Incorporated Organisation)
REGISTERED NUMBER: CE004005

BALANCE SHEET
AS AT 31 MARCH 2019

	Note	£	2019 £	£	2018 (restated) £
Current assets					
Cash at bank and in hand		1,210		1,767	
Creditors: amounts falling due within one year	9	(9,120)		(6,270)	
Net current liabilities			(7,910)		(4,503)
Net liabilities			(7,910)		(4,503)
Charity Funds					
Unrestricted funds	11		(7,910)		(4,503)
Total deficit			(7,910)		(4,503)

The charity's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The Trustees consider that the charity is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the charity to obtain an audit for the year in question in accordance with section 476 of the Act.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees on _____ and signed on their behalf, by:

L. Selwyn
31/01/20

The notes on pages 16 to 23 form part of these financial statements.

Maria P Koupanouli
31.01.2020

EUROPIA
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019

1. Accounting Policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Europaia meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

Europaia constitutes a public benefit entity as defined by FRS 102.

1.2 Reconciliation with previous Generally Accepted Accounting Practice

In preparing these accounts, the Trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.

1.3 Going concern

The trustees have reviewed cash flow forecasts and with additional income and an informal repayment plan is in place to repay the loans at £100/month. The trustees have considered the current and future activities of the charity, cash balances and known levels of income and expenditure and are satisfied that the charity is a going concern.

EUROPIA
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019

1. Accounting Policies (continued)

1.4 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

EUROPIA
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019

1. Accounting Policies (continued)

1.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

1.7 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.9 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 measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.10 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

1.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

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2. Income from donations and legacies

	Unrestricted funds	Restricted funds	Total funds	Total funds 2018 (restated)
	2019 £	2019 £	2019 £	£
Donations	4,441	-	4,441	3,112
<i>Total 2018</i>	3,112	-	3,112	

3. Income from charitable activities

	Unrestricted funds	Restricted funds	Total funds	Total funds 2018 (restated)
	2019 £	2019 £	2019 £	£
Community Support	13,192	10,346	23,538	40,137
<i>Total 2018</i>	7,220	32,917	40,137	

4. Direct costs

	Community Support	Total 2019	Total 2018 (restated)
	£	£	£
Training	-	-	2,295
Freelance Workers	5,351	5,351	20,383
Volunteer Expenses	-	-	4,419
Volunteer Training	-	-	2,210
Activities - Meetings	1,764	1,764	3,624
Refreshments	1,001	1,001	707
Staff Travel	1,268	1,268	715
Other	-	-	2,281
Wages and salaries	13,753	13,753	-
Pension cost	163	163	-
	23,300	23,300	36,634
<i>Total 2018</i>	36,634	36,634	

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4. Direct costs (continued)

Some of the comparative information above is not readily available and therefore comparatives are not necessarily comparable with the current period

5. Support costs

	Community Support £	Total 2019 £	Total 2018 (restated) £
Computer & Website	397	397	-
Professional Fees	1,695	1,695	958
Telephone	160	160	428
Rent & Rates	2,467	2,467	4,380
Insurance	497	497	450
Post, Printing & Stationery	439	439	769
Other	240	240	708
	<u>5,895</u>	<u>5,895</u>	<u>7,693</u>
<i>Total 2018</i>	<u>7,693</u>	<u>7,693</u>	

6. Net income/(expenditure)

This is stated after charging:

	2019 £	2018 £
Independent Examiner's remuneration	<u>1,250</u>	<u>-</u>

During the year, no Trustees received any remuneration (2018 - £NIL).

During the year, no Trustees received any benefits in kind (2018 - £NIL).

During the year, no Trustees received any reimbursement of expenses (2018 - £NIL).

7. Auditors' remuneration

The Independent Examiner's remuneration amounts to an Independent Examination fee of £ - (2018 - £ -), and <insert details of other services> of £ -(2018 - £ -).

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8. Staff costs

Staff costs were as follows:

	2019 £	2018 £
Wages and salaries	13,753	-
Other pension costs	163	-
	<u>13,916</u>	<u>-</u>

The average number of persons employed by the charity during the year was as follows:

	2019 No.	2018 No.
Support Staff	3	3

No employee received remuneration amounting to more than £60,000 in either year.

Some of the comparative information above is not readily available and therefore cannot be disclosed.

9. Creditors: Amounts falling due within one year

	2019 £	2018 (restated) £
Other taxation and social security	74	-
Other creditors	7,796	6,270
Accruals and deferred income	1,250	-
	<u>9,120</u>	<u>6,270</u>

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10. Prior year adjustment

During the 2018 reporting period, a loan advancement was incorrectly recorded as charitable income, therefore funds have been overstated and creditors understated by £6,270. Other creditors and unrestricted funds have been restated to take account of this prior period error.

There was also a further restatement made in respect of Cash and Restricted Funds balances due an incorrect allocation in the 31 March 2018 financial statements.

2018	Cash	Other Creditors	Restricted Funds	Unrestricted Funds
	£	£	£	£
As previously reported	4,167	-	(2,400)	(1,767)
Adjustment	(2,400)	(6,270)	2,400	6,270
Restated	1,767	(6,270)	-	4,503

11. Statement of funds

Statement of funds - current year

	Balance at 1 April 2018 <i>As restated</i> £	Income £	Expenditure £	Balance at 31 March 2019 £
Unrestricted funds				
General Funds - all funds	(4,503)	17,633	(21,040)	(7,910)
Restricted funds				
Restricted Funds - all funds	-	10,346	(10,346)	-
Total of funds	(4,503)	27,979	(31,386)	(7,910)

Restricted funds are used for community support projects involving the European expatriate community

Statement of funds - prior year

	Balance at 1 April 2017 <i>As restated</i> £	Income £	Expenditure £	Balance at 31 March 2018 <i>As restated</i> £
General funds				
General Funds - all funds	1,755	20,332	(26,590)	(4,503)

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11. Statement of funds (continued)

Restricted funds

Restricted Funds - all funds	-	32,917	(32,917)	-
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12. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £
Current assets	1,210	-	1,210
Creditors due within one year	(9,120)	-	(9,120)
	<u>(7,910)</u>	<u>-</u>	<u>(7,910)</u>

Analysis of net assets between funds - prior year

	Unrestricted funds (restated) 2018 £	Restricted funds (restated) 2018 £	Total funds (restated) 2018 £
Current assets	1,767	-	1,767
Creditors due within one year	(6,270)	-	(6,270)
	<u>(4,503)</u>	<u>-</u>	<u>(4,503)</u>

13. Pension commitments

The charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £163 (2018 - £nil). Contributions totalling £nil (2018 - £nil) were payable to the fund at the balance sheet date and are included in creditors

The comparative information above is not readily available and therefore cannot be disclosed.

14. Related party transactions

No related party transactions took place during the year (2018 - nil). No amounts were owed to related parties at 31 March 2019 (2018 - £nil)

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