

WEST END REFUGEE SERVICE

Financial Statements for Year Ended 31 March 2006

Registered Charity No. 1077601

WEST END REFUGEE SERVICE

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**Independent Examiner's Report to the Trustees of
West End Refugee Service**

I report on the accounts of the charity for the year ended 31 March 2006, which are attached.

Respective responsibilities of Members and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 43(3)(a) of the 1993 Act);
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 43(7)(b) of the 1993 Act); and
- 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 Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

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

- (1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 41 of the Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 1993 Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Gordon Wanless 15/10/06

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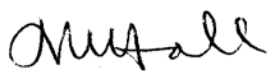
**Statement of Financial Activities for the
Year Ended 31 March 2006**

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2006 £	Total Funds 2005 £
Incoming Resources					
Incoming resources from generated funds					
* Voluntary income:					
grants	3	2,945	102,428	105,373	109,886
donations	4	2,600	41,321	43,921	51,669
gift - aid		-	9,683	9,683	1,100
other		9	-	9	2,980
		<u>5,554</u>	<u>153,432</u>	<u>158,986</u>	<u>165,635</u>
* Investment income		706	-	706	524
Total Incoming Resources		<u><u>6,260</u></u>	<u><u>153,432</u></u>	<u><u>159,692</u></u>	<u><u>166,159</u></u>
Resources Expended					
<i>Charitable activities</i>					
* Relief of poverty within the local community of refugees and asylum seekers	8 (a)	-	58,018	58,018	54,156
* Provision of support, advice and training, awareness-raising and education, and the facilitating of partnership with other agencies	8 (b)	3,409	86,919	90,328	80,338
* Coordination of volunteer activities	8 (c)	-	13,838	13,838	13,612
sub - total		<u>3,409</u>	<u>158,775</u>	<u>162,184</u>	<u>148,106</u>
<i>Cost of generating funds</i>		-	-	-	-
<i>Governance costs</i>		55	891	946	590
Total Resources Expended		<u><u>3,464</u></u>	<u><u>159,666</u></u>	<u><u>163,130</u></u>	<u><u>148,696</u></u>
Net incoming / (outgoing) resources before transfers		2,796	(6,234)	(3,438)	17,463
Transfers between funds	9	(1,233)	1,233	-	-
Net Movement in Funds		<u>1,563</u>	<u>(5,001)</u>	<u>(3,438)</u>	<u>17,463</u>
Reconciliation of Funds					
Total funds brought forward		8,604	52,772	61,376	43,913
Total Funds Carried Forward		<u><u>10,167</u></u>	<u><u>47,771</u></u>	<u><u>57,938</u></u>	<u><u>61,376</u></u>

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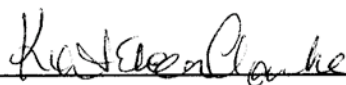
Balance Sheet at 31 March 2006

	Notes	Unrestricted £	Restricted £	2006 £	2005 £
Current Assets					
Debtors	10	320	4,000	4,320	300
Cash and bank balances	11	9,897	44,491	54,388	61,706
Total Current Assets		<u>10,217</u>	<u>48,491</u>	<u>58,708</u>	<u>62,006</u>
Creditors due within one year	12	(50)	(720)	(770)	(630)
Total Net Assets		<u>10,167</u>	<u>47,771</u>	<u>57,938</u>	<u>61,376</u>
Total Funds	13	<u>10,167</u>	<u>47,771</u>	<u>57,938</u>	<u>61,376</u>



John Hall

Trustee



KATHLEEN CLARKE

Trustee

Date: 16/10/06

WEST END REFUGEE SERVICE

Notes to the Financial Statements
Year ended 31 March 2006

1 Accounting Policies

- a) These accounts have been prepared on an accruals basis.
- b) Investment income is recorded when receivable.
- c) Gift aid reclaimable is on donations into the Emergency Fund.
- d) No significant assets are held. Office equipment is written off in the year of purchase.
- e) Incoming grants are recorded in the period in which they are received thus enabling our larger funding bodies to monitor progress.

2 Taxation

The charity is registered with the Charity Commission and accordingly it is exempt from taxation on its income where it is applied for charitable purposes.

3 Analysis of Grant Income

	Unrestricted £	Restricted £	2006 £	2005 £
Big Lottery	-	40,856	40,856	39,283
Community Foundation	-	13,450	13,450	15,554
Northern Rock Foundation	-	12,097	12,097	11,746
Greggs Trust	-	11,000	11,000	11,000
Neighbourhood Renewal Fund	-	7,125	7,125	7,125
Allen Lane Foundation	-	3,000	3,000	-
Newcastle Grant Aid Budget	-	5,000	5,000	-
Awards for All	-	3,900	3,900	-
Mirianog Trust	-	6,000	6,000	-
Westgate Baptists	2,945	-	2,945	-
Lloyds TSB	-	-	-	9,000
Ecumenical Racial Justice Fund	-	-	-	1,500
Newcastle Community Chest	-	-	-	1,428
St Hilda's Trust	-	-	-	4,000
Church Urban Fund	-	-	-	5,250
Sundry Grants to Emergency Fund	-	-	-	4,000
	<u>2,945</u>	<u>102,428</u>	<u>105,373</u>	<u>109,886</u>

4 Analysis of Donations Received

	Unrestricted £	Restricted £	2006 £	2005 £
Donations to Emergency Fund	-	41,321	41,321	51,669
Sundry Donations to General Fund	2,600	-	2,600	-
	<u>2,600</u>	<u>41,321</u>	<u>43,921</u>	<u>51,669</u>

5 Investment Income

Investment income is the interest on balances held with Barclays Bank.

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Notes to the Financial Statements
Year ended 31 March 2006

6 Analysis of Employee Costs

	Unrestricted £	Restricted £	2006 £	2005 £
Salaries	-	72,133	72,133	66,744
Employer's National Insurance	-	5,473	5,473	4,903
	-	77,606	77,606	71,647

No employee received emoluments of over £20,000 during the year (2005: nil).
Six employees worked for the charity during the year, all on a part time basis (2005: 6).

7 Related Party Transactions

None of the trustees were paid any remuneration or expenses by the charity during the year.

8 Analysis of Charitable Expenditure

	Unrestricted £	Restricted £	2006 £	2005 £
(a) Relief of poverty				
Payments to single people	-	31,661	31,661	39,332
Payments to families	-	6,842	6,842	5,555
Food parcels	-	6,131	6,131	4,986
Travel	-	2,539	2,539	600
Accommodation	-	5,839	5,839	1,336
Other	-	5,006	5,006	2,347
	-	58,018	58,018	54,156
(b) Provision of support, advice, training etc				
Salaries & staff related expenditure	-	69,439	69,439	62,927
Counselling / interpreting / translation	-	5,564	5,564	2,058
Provision of WERS centre & facilities	576	8,678	9,254	8,412
Printing and stationery	2,253	1,094	3,347	3,672
Training	260	1,916	2,176	1,397
Equipment	-	-	-	1,128
Other	320	228	548	744
	3,409	86,919	90,328	80,338
(c) Volunteer activities				
Salaries & staff related expenditure	-	11,158	11,158	10,934
Equipment	-	1,525	1,525	-
Other	-	1,155	1,155	2,678
	-	13,838	13,838	13,612

9 Transfers Between Funds

A sum of £1,233 has been transferred from unrestricted funds to restricted. This reduces what would have been a debit balance against the Big Lottery Fund, a restricted fund, down to zero.

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Notes to the Financial Statements
Year ended 31 March 2006

10 Debtors	2006	2005
	£	£
Sum prepaid for insurance	320	300
Gift aid reclaimable	4,000	-
	<u>4,320</u>	<u>300</u>

11 Cash and Bank Balances	2006	2005
	£	£
Balances with Barclays Bank	54,070	60,963
Cash in hand	318	743
Total	<u>54,388</u>	<u>61,706</u>

12 Creditors	2006	2005
	£	£
Accruals for utilities	720	610
Accrual for independent examiner	50	20
	<u>770</u>	<u>630</u>

13 Movements on Funds	01 Apr 05	Receipts	Payments	Transfers	31 Mar 06
	£	£	£	£	£
<i>Unrestricted</i>					
General (Main) Fund	8,604	6,260	(3,464)	(1,233)	10,167
<i>Total Unrestricted</i>	<u>8,604</u>	<u>6,260</u>	<u>(3,464)</u>	<u>(1,233)</u>	<u>10,167</u>
<i>Restricted</i>					
Emergency Fund	13,595	51,004	(58,018)	-	6,581
Big Lottery (Community Fund)	(1,268)	40,856	(40,821)	1,233	-
Community Foundation	9,057	13,450	(13,953)	-	8,554
Northern Rock Foundation	9,900	12,097	(12,034)	-	9,963
Greggs Charitable Trust	5,344	11,000	(11,230)	-	5,114
Awards for All (2)	-	3,900	-	-	3,900
Mirianog Trust	-	6,000	-	-	6,000
Allen Lane Foundation	-	3,000	(1,000)	-	2,000
Lloyds TSB	7,958	-	(2,445)	-	5,513
Newcastle Community Chest	146	-	-	-	146
Neighbourhood Renewal Fund	6,083	7,125	(13,208)	-	-
Grant Aid Budget	-	5,000	(5,000)	-	-
Trusthouse Charitable Foundation	493	-	(493)	-	-
Ecumenical Racial Justice Fund	522	-	(522)	-	-
Awards for All (1)	942	-	(942)	-	-
<i>Total Restricted</i>	<u>52,772</u>	<u>153,432</u>	<u>(159,666)</u>	<u>1,233</u>	<u>47,771</u>
<i>Total All Funds</i>	<u>61,376</u>	<u>159,692</u>	<u>(163,130)</u>	<u>0</u>	<u>57,938</u>

14 Contingent Liability

The charity received a grant from the Community Foundation during the period to March 2005. The trustees feel that a sum of approximately £5,000 from this grant may have to be repaid. It is hoped that CF will agree to the sum being used for the Volunteer Project for which it was intended.