

WEST END REFUGEE SERVICE

Financial Statements for Year Ended 31 March 2009

Registered Charity No. 1077601

WEST END REFUGEE SERVICE

Contents

	Page
Report of the Independent Examiner	1
Statement of Financial Activities	2
Balance Sheet	3
Notes to the Financial Statements	4 - 6

WEST END REFUGEE SERVICE

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 2009, which are set out on pages 2 to 6.

Respective responsibilities of trustees 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 of the 1993 Act
- to follow the procedures laid down in the general directions given by the Charity Commission under section 43 (7)
- to state whether particular matters have come to my attention.

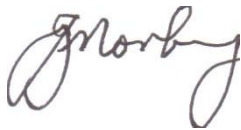
Basis of independent examiner's report

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 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 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 accounts present a true and fair view and the report is limited to those matters set out in the statement below.

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 1993 Act; and
 - to prepare accounts which accord with the accounting records and 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.



14 October 2009

J. F. Norbury
Chartered Accountant
1 Pendleton Avenue
Rossendale
Lancashire BB4 8UX

WEST END REFUGEE SERVICE

**Statement of Financial Activities for the
Year Ended 31 March 2009**

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2008/09 £	Total Funds 2007/08 £
<u>Incoming Resources</u>					
Incoming resources from generated funds					
* Voluntary income:					
grants	3	0	153,569	153,569	129,569
donations	4	6,108	65,504	71,613	56,638
gift - aid		0	4,728	4,728	4,001
other		0	0	0	396
		6,108	223,801	229,909	190,604
* Investment income	5	896		896	957
Total Incoming Resources		7,004	223,801	230,805	191,561
<u>Resources Expended</u>					
<i>Charitable activities</i>					
* Relief of poverty within the local community of refugees and asylum seekers	8 (a)	0	68,709	68,709	72,293
* Provision of support, advice and training, awareness-raising and education, and the facilitating of partnership with other agencies	8 (b)	6,341	117,070	123,411	108,710
* Coordination of volunteer activities	8 (c)	378	20,930	21,308	18,020
sub - total		6,719	206,709	213,429	199,023
<i>Cost of generating funds</i>		0	0	0	0
<i>Governance costs</i>		0	0	0	556
Total Resources Expended		6,719	206,709	213,429	199,579
Net incoming / (outgoing) resources before transfers		285	17,092	17,377	(8,018)
Transfers between funds		0	0	0	0
Net Movement in Funds		285	17,092	17,377	(8,018)
Reconciliation of Funds					
Total funds brought forward		33,298	51,437	84,735	92,753
Unrealised Debtor from last year			(481)	(481)	
Total Funds Carried Forward		33,583	68,048	101,631	84,735

WEST END REFUGEE SERVICE

Balance Sheet at 31 March 2009

	Notes	Unrestricted £	Restricted £	2008/09 £	2007/08 £
Current Assets					
Debtors	9	0	5,353	5,353	8,766
Cash and bank balances	10	33,729	62,802	96,531	75,969
Prepayments	11	0	437	437	0
Total Current Assets		33,729	68,592	102,321	84,735
Creditors due within one year	12	(146)	(544)	(690)	0
Total Net Assets		33,583	68,048	101,631	84,735
Total Funds	13	33,583	68,048	101,631	84,735

G&W Dankless

Treasurer

Trustee

12 October 2009

TM Sayers

Chair

Trustee

12 October 2009

WEST END REFUGEE SERVICE

Notes to the Financial Statements Year ended 31 March 2009

1 Accounting Policies

- a) These accounts have been prepared on an accruals basis.
- b) Investment income is recorded when receivable.
- c) Gift aid reclaimable relates to certain donations into the Emergency Fund.
- d) No significant assets are held. Equipment is written off in the year of purchase since it is normally funded by specific grants.
- 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 £	2008/09 £	2007/08 £
Big Lottery	0	48,860	48,860	45,644
Big Lottery (Capital)	0	0	0	1,844
Community Foundation	0	0	0	14,220
Northern Rock Foundation	0	35,682	35,682	32,916
Greggs Trust	0	10,819	10,819	13,371
Newcastle Grant Aid Budget	0	5,668	5,668	2,074
Lankelly Chase	0	15,000	15,000	0
Sherburn Trust	0	5,000	5,000	5,000
Church Urban Fund	0	2,500	2,500	7,500
Henry Smith	0	30,040	30,040	0
William Moulton	0	0	0	1,000
GoodFund	0	0	0	6,000
Sundry Grants	0	0	0	0
	0	153,569	153,569	129,569

4 Analysis of Donations Received

	Unrestricted £	Restricted £	2008/09 £	2007/08 £
Sundry Donations to Emergency Fund	0	65,504	65,504	49,006
Sundry Donations to General Fund	6,108	0	6,108	7,632
	6,108	65,504	71,613	56,638

5 Investment Income

Investment income is the interest on balances held with Barclays Bank on the following accounts:

- Business Base Rate Tracker Account
- Business Premium Account

WEST END REFUGEE SERVICE

Notes to the Financial Statements
Year ended 31 March 2009

6 Analysis of Employee Costs

	Unrestricted £	Restricted £	2008/09 £	2007/08 £
Salaries	688	74,096	74,784	80,723
Employer's National Insurance	0	8,412	8,412	6,991
	<u>688</u>	<u>82,508</u>	<u>83,196</u>	<u>87,714</u>

No employee received emoluments in excess of £30,000 during the year (2007/08: nil). Six employees worked for the charity during the year. Two worked full time whilst the others worked part time.

7 Related Party Transactions

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

8 Analysis of Charitable Expenditure

	Unrestricted £	Restricted £	2008/09 £	2007/08 £
(a) Relief of poverty				
Payments to single people	0	41,351	41,351	39,658
Payments to families	0	12,977	12,977	12,285
Food parcels	0	9,505	9,505	10,919
GoodFund (for food purchase)	0	506	506	6,000
William Moulton (for other relief of poverty)	0	528	528	1,000
Travel	0	126	126	240
Drop - in	0	1,725	1,725	1,168
Other	0	1,992	1,992	1,023
	<u>0</u>	<u>68,709</u>	<u>68,709</u>	<u>72,293</u>
(b) Provision of support, advice, training etc				
Salaries & staff related expenditure	538	88,469	89,007	79,043
Counselling / interpreting / translation	0	7,867	7,867	8,969
Provision of WERS centre & facilities	3,066	17,852	20,918	10,204
Printing & stationery	538	1,482	2,021	1,801
Staff Training	0	777	777	1,243
Equipment	0	368	368	2,359
Other	2,199	255	2,454	5,091
	<u>6,341</u>	<u>117,070</u>	<u>123,411</u>	<u>108,710</u>
(c) Volunteer activities				
Salaries & staff related expenditure	378	20,722	21,100	11,700
Other	0	208	208	6,320
	<u>378</u>	<u>20,930</u>	<u>21,308</u>	<u>18,020</u>

WEST END REFUGEE SERVICE

Notes to the Financial Statements
Year ended 31 March 2009

9 Debtors	Unrestricted	Restricted	2008/09	2007/08
	£	£	£	£
Gift aid reclaimable	0	4,728	4,728	5,000
Grant Aid Budget (3)	0	625	625	
Insurance prepayment				500
Big Lottery (Capital)				1,192
Grant Aid Budget (2)				2,074
Total	<u>0</u>	<u>5,353</u>	<u>5,353</u>	<u>8,766</u>

10 Cash and Bank Balances	Unrestricted	Restricted	2008/09	2007/08
	£	£	£	£
Balances with Barclays Bank				75,700
- Community Account Main Fund	33,729	18,898	52,627	
- Business Base Rate Tracker Account		22,331	22,331	
- Business Premium Account		464	464	
- Community Account Emergency (Hardship) Fund		20,953	20,953	
Cash in hand		156	156	269
Total	<u>33,729</u>	<u>62,802</u>	<u>96,531</u>	<u>75,969</u>

11 Prepayments	Unrestricted	Restricted	2008/09	2007/08
	£	£	£	£
Payroll Provider	0	437	437	0
Total	<u>0</u>	<u>437</u>	<u>437</u>	<u>0</u>

12 Creditors	Unrestricted	Restricted	2008/09	2007/08
	£	£	£	£
Accruals for utilities	0	0	0	0
Uncleared Cheques	146	544	690	
Total	<u>146</u>	<u>544</u>	<u>690</u>	<u>0</u>

13 Movements on Funds	01 Apr 08	Receipts	Payments	31 Mar 09
	£	£	£	£
<i>Unrestricted</i>				
General (Main) Fund	33,298	7,004	(6,719)	33,583
Total Unrestricted	<u>33,298</u>	<u>7,004</u>	<u>(6,719)</u>	<u>33,583</u>
<i>Restricted</i>				
Emergency Fund	9,161	70,233	(62,115)	17,279
Lankelly Chase	0	15,000	(6,594)	8,406
Big Lottery (Community Fund)	3,884	48,860	(48,170)	4,574
Northern Rock Foundation (2)	26,483	35,682	(30,895)	31,270
Greggs Charitable Trust	6,112	10,819	(10,865)	6,066
Mirianog Trust	2,741	0	(2,741)	0
Grant Aid Budget (2)	0	2,925	(2,925)	0
Sherburn Trust	0	5,000	(5,000)	0
Church Urban Fund	3,056	2,500	(4,622)	934
Henry Smith	0	30,040	(30,040)	0
Grant Aid Budget (3)	0	2,742	(2,742)	0
Total Restricted	<u>51,437</u>	<u>223,801</u>	<u>(206,710)</u>	<u>68,528</u>
Total All Funds	<u>84,735</u>	<u>230,805</u>	<u>(213,429)</u>	<u>102,111</u>