



Hillside Cottage  
Voe  
Shetland  
ZE2 9PT  
01806 588 214

**60 North Accounts Ltd**  
www.60northaccounts.co.uk  
Company Number: SC496614

## West End Refugee Service

### Independent examiners report to the trustees of West End Refugee Service

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2020, which are set out on pages 2 to 11 of the financial statements.

#### Responsibilities and basis of report

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### Independent examiner's statement

Since the charity's gross income exceeded £250,000 the examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants (ACCA), which is one of the listed bodies.

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

1. Accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Rosalind Nicol ACCA  
Hillside Cottage  
Voe  
Shetland  
ZE2 9PT

15 September 2020

## Statement of Financial Activities (Including Income and Expenditure Account)

		2019/20		2018/19	
	Note	Unrestricted Funds	Restricted Funds	Total	Total
<b>Income from:</b>					
Donations and legacies	2	42,168	198,884	241,052	264,769
Charitable activities	3	41	0	41	780
Other trading activities	4	0	0	0	0
Investments	5	116	0	116	107
Other	6	0	14,061	14,061	0
<b>Total Income</b>		<b>42,324</b>	<b>212,945</b>	<b>255,270</b>	<b>265,656</b>
<b>Expenditure on:</b>					
Charitable activities	7	74,828	210,437	285,266	244,401
Other		0	0	0	0
<b>Total expenditure</b>		<b>74,828</b>	<b>210,437</b>	<b>285,266</b>	<b>244,401</b>
<b>Net income / (expenditure)</b>		<b>(32,504)</b>	<b>2,508</b>	<b>(29,996)</b>	<b>21,255</b>
<b>Transfers between funds</b>		<b>1,398</b>	<b>(1,398)</b>	<b>0</b>	<b>0</b>
<b>Net movement in funds</b>	16	<b>(31,106)</b>	<b>1,110</b>	<b>(29,996)</b>	<b>21,255</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward	16	150,768	82,496	233,264	212,009
<b>Total funds carried forward</b>	16	<b>119,662</b>	<b>83,606</b>	<b>203,269</b>	<b>233,264</b>

All income and expenditure derive from continuing activities.

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

## Balance Sheet

	Note	2019/20 Total	2018/19 Total
<b>Current assets</b>			
Debtors	13	14,061	13,965
Prepayments	14	0	144
Investments	14	67,349	67,308
Cash at bank and in hand	14	125,127	151,847
		<u>206,536</u>	<u>233,264</u>
<b>Creditors: amounts falling due within one year</b>	15	(3,268)	0
		<u>203,269</u>	<u>233,264</u>
<b>Total assets less current liabilities</b>			
<b>Charity Funds</b>			
Restricted funds	16	83,606	82,496
Unrestricted funds	16	119,662	150,768
<b>Total Charity Funds</b>		<u>203,269</u>	<u>233,264</u>

The financial statements were approved and authorised for issue by the Board on **22 September 2020**

Signed on behalf of the board of trustees



*Chris Millman, Treasurer & Trustee*  
22 September 2020



*Tessa Sayers, Chair & Trustee*  
22 September 2020

The notes on pages 4 to 11 form part of these financial statements.

## 1 Summary of significant accounting policies

### (a) General information and basis of preparation

West End Refugee Service (WERS) is a charity registered with the Charity Commission of England / Wales. In the event of the charity being wound up, the trustees will be fully liable for the winding up costs of the charity. The address of the registered office is West End Refugee Service, St Philip's Vicarage, St Philip's Close, Arthur's Hill, Newcastle upon Tyne NE4 5JE. The nature of the charity's operations and principal activities are to relieve refugees and asylum seekers within the area of benefit who are in need by reason of their poverty and or sickness and the distress arising therefrom, particularly by the provision of practical support.

The charity constitutes a public benefit entity as defined by FRS 102. 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) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

WERS has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A as the charity's gross income does not exceed £500k

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

### (b) Funds

Unrestricted funds 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.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

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 cost 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.

**(c) Income recognition**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

WERS does not place any monetary value on clothing received as it is freely given to clients. WERS is very grateful to all our volunteers for the time they give and do not value anyone's contribution higher than anyone else

	2019/20	2018/19
Number of items given out	34,860	41,126

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

	70	64
Number of volunteers		
Approximate number of volunteer hours	5,246	5,209

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Income from grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Investment income is earned through holding assets for investment purposes such as shares and property. It includes dividends, interest and rent. Where it is not practicable to identify investment management costs incurred within a scheme with reasonable accuracy the investment income is reported net of these costs. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend and rent income is recognised as the charity's right to receive payment is established.

**(d) Expenditure recognition**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

Expenditure on charitable activities includes, for example, payment of monies to clients to relieve poverty and

Other expenditure represents those items not falling into the category above.

**(e) Support costs allocation**

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

The analysis of these costs is included in note 8.

**(g) Debtors and creditors receivable / payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**(k) Employee benefits**

The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

**(l) Tax**

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011.

**(m) Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**2 Income from donation and legacies**

	2019/20		2018/19	
	£	£	£	£
	Unrestrctd	Restricted	Unrestrctd	Restricted
Gifts	42,168	72,399	42,520	91,131
Grants	0	126,485	0	131,118
Other	0	0	0	0
	<u>42,168</u>	<u>198,884</u>	<u>42,520</u>	<u>222,249</u>

Income from donations and legacies was £241052 (2018/19 - £264769)

**3 Income from charitable activities**

	2019/20		2018/19	
	£	£	£	£
	Unrestrctd	Restricted	Unrestrctd	Restricted
Sale of goods and services	41	0	173	20
Sale of goods and services provided by donors	0	0	587	0
Other	0	0	0	0
	<u>41</u>	<u>0</u>	<u>760</u>	<u>20</u>

Income from charitable activities was £40 (2018/19 - £780)

**4 Income from other trading activities**

	2019/20		2018/19	
	£	£	£	£
	Unrestrctd	Restricted	Unrestrctd	Restricted
Fundraising events	0	0	0	0
Other	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Income from other trading activities was £0 (2018/19 - £0)

**5 Income from investments**

	2019/20		2018/19	
	£	£	£	£
	Unrestrctd	Restricted	Unrestrctd	Restricted
Interest - deposits	116	0	107	0
Other	0	0	0	0
	<u>116</u>	<u>0</u>	<u>107</u>	<u>0</u>

Income from investments was £116 (2018/19 - £107)

**6 Other income**

	2019/20		2018/19	
	£	£	£	£
	Unrestrctd	Restricted	Unrestrctd	Restricted
Other (Gift Aid)	0	14,061	0	0
	<u>0</u>	<u>14,061</u>	<u>0</u>	<u>0</u>

Other income was £14060.75 (2018/19 - £0)

**7 Analysis of expenditure on charitable activities**

	2019/20		2019/20		2019/20		2018/19	
	Activities undertaken directly		Support costs		Total		Total	
	£	£	£	£	£	£	£	£
	Unrestrctd	Restricted	Unrestrctd	Restricted	Unrestrctd	Restricted	Unrestrctd	Restricted
Gifts	2,088	74,464	69,718	0	71,806	74,464	49,609	69,332
Grants	0	0	1,013	135,973	1,013	135,973	0	125,460
Other	0	0	2,009	0	2,009	0	0	0
	<u>2,088</u>	<u>74,464</u>	<u>72,741</u>	<u>135,973</u>	<u>74,828</u>	<u>210,437</u>	<u>49,609</u>	<u>194,792</u>

**8 Allocation of support costs**

	2019/20 Gifts		2019/20 Grants		2019/20 Other		2019/20 Total		2018/19 Total	
	£		£		£		£		£	
	Unrestrctd	Restricted	Unrestrctd	Restricted	Unrestrctd	Restricted	Unrestrctd	Restricted	Unrestrctd	Restricted
Governance	2,022	0	0	4,429	0	0	2,022	4,429	3,376	1,580
Finance	53,465	0	0	86,095	0	0	53,465	86,095	35,441	75,469
Information technology	1,961	0	0	2,544	0	0	1,961	2,544	564	2,267
Human resources	745	0	35	1,469	0	0	780	1,469	2,742	1,193
Office costs (incl. rental)	3,252	0	415	6,634	0	0	3,667	6,634	3,101	8,950
Pension contributions	4,806	0	306	3,599	0	0	5,112	3,599	1,710	2,582
Other	3,468	0	257	31,203	2,009	0	5,734	31,203	198	33,203
<b>Total</b>	<b>69,718</b>	<b>0</b>	<b>1,013</b>	<b>135,973</b>	<b>2,009</b>	<b>0</b>	<b>72,741</b>	<b>135,973</b>	<b>47,132</b>	<b>125,244</b>

**9 Governance Costs**

	2019/20		2018/19	
	£		£	
	Unrestrctd	Restricted	Unrestrctd	Restricted
Trustee remuneration	0	0	0	0
Trustee expenses	0	0	0	0
Consultancy	0	2,600	900	750
Independent examiners remuneration	0	0	0	0
Legal fees	0	0	0	0
Support costs	0	0	235	770
Other	2,022	1,829	2,241	60
<b>Total</b>	<b>2,022</b>	<b>4,429</b>	<b>3,376</b>	<b>1,580</b>

**10 Independent examiners remuneration**

	2019/20		2018/19	
	£		£	
	Unrestrctd	Restricted	Unrestrctd	Restricted
IE remuneration	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**11 Trustees' and key management personnel remuneration and expenses**

The trustees neither received nor waived any remuneration during the year (2018/19: £Nil).

The total amount of employee benefits received by key management personnel is £Nil (2018/19 - £Nil). The Trust considers its key management personnel to be the Project Director. The remuneration for the Project Director during the year was £32,353 (2018/19: £19,079 - partial year)

Zero (2018/19 - Zero) trustees are accruing pension arrangements.

The trustees did not have any expenses reimbursed during the year - £Nil (2018/19:£Nil).



**12 Staff costs and employee benefits**

The average monthly number of employees and full time equivalent (FTE) during 2019/20 was as follows:

	2019/20		2018/19	
	Number	FTE	Number	FTE
Raising funds	1	1	1	1
Charitable activities	5	4	5	5
Governance	3	1	2	2
	<u>9</u>	<u>6</u>	<u>8</u>	<u>8</u>

The total staff costs and employee benefits were as follows:

	2019/20		2018/19	
	£		£	
	Unrestrctd	Restricted	Unrestrctd	Restricted
Wages and salaries	48,106	79,092	33,115	70,510
Social security	3,415	4,458	1,492	3,176
Defined contribution pension costs	1,854	2,420	762	1,622
Other employee benefits	0	0	0	0
	<u>53,375</u>	<u>85,969</u>	<u>35,369</u>	<u>75,308</u>

Total redundancy / termination payments amount to £Nil (2018/19 - £Nil).

No employees received total employee benefits (excluding employer pension costs) of more than £60,000.

**13 Debtors**

	2019/20		2018/19	
	£		£	
	Unrestrctd	Restricted	Unrestrctd	Restricted
Gift Aid	0	14,061	0	13,723
Other debtors	0	0	242	0
	<u>0</u>	<u>14,061</u>	<u>242</u>	<u>13,723</u>

**14 Current asset investments**

	2019/20		2018/19	
	£		£	
	Unrestrctd	Restricted	Unrestrctd	Restricted
Prepayments	0	0	144	0
Bank Balances	78,530	42,127	107,011	43,085
Deposit Account Balances	0	67,349	29,370	37,938
Cash in Hand	381	4,089	277	1,474
	<u>78,910</u>	<u>113,565</u>	<u>136,803</u>	<u>82,497</u>

**15 Creditors: amounts falling due within one year**

	2019/20		2018/19	
	£		£	
	Unrestrctd	Restricted	Unrestrctd	Restricted
Trade creditors	917	1,487	0	0
Other tax and social security	0	0	0	0
Other creditors	863	0	0	0
	<u>1,780</u>	<u>1,487</u>	<u>0</u>	<u>0</u>

**16 Fund reconciliation**

	Balance at 1/4/19	Income	Expenditure	Transfers	Gains / (losses)	Balance at 31/3/20
	£	£	£	£	£	£
<b>Unrestricted funds</b>						
Unrestricted	150,768	42,324	(74,828)	1,398	0	119,662
	150,768	42,324	(74,828)	1,398	0	119,662
<b>Restricted funds</b>						
Emergency Fund	59,164	62,399	(74,464)	0	0	47,099
AB Charitable Trust	15,000	0	(15,000)	0	0	(0)
Lloyds Bank Foundation	8,333	0	(8,333)	0	0	0
Shears Foundation	0	10,000	(10,000)	0	0	(0)
Allison Greenlees Continuation Fund at the Community Foundation servicing Tyne & Wear and Northumberland	0	1,000	(1,000)	0	0	0
Pea Green Boat Continuation Fund at the Community Foundation servicing Tyne & Wear and Northumberland	0	5,000	(5,000)	0	0	0
Newcastle Fund	0	45,000	(45,000)	0	0	0
Hadrian Trust	0	1,000	(148)	0	0	852
Screwfix	0	4,383	(357)	0	0	4,026
National Lottery Community Fund	0	37,102	(33,204)	(1,398)	0	2,500
Syrian Resettlement (NCC)	0	23,000	(17,931)	0	0	5,069
The Joyce Fund	0	5,000	0	0	0	5,000
Hilden Charitable Trust	0	5,000	0	0	0	5,000
Other (Gift Aid)	0	14,061	0	0	0	14,061
	82,496	212,945	(210,437)	(1,398)	0	83,606

**Fund descriptions****a) Unrestricted funds**

All income that has not been restricted. These funds are expendable at the discretion of the Trustees in furtherance of the objects of WERS

**b) Designated funds**

Unrestricted income that has been designated by the Trustees to act as a contribution to next year's core running costs of the charity

**c) Restricted funds***Emergency Fund*

The Hardship Fund which enabled WERS to provide financial support to destitute asylum seekers

*William Moulton Charity*

A contribution which enabled WERS to provide small levels of funding support for extraordinary circumstances

*AB Charitable Trust*

A contribution towards WERS core running costs

*Lloyds Bank Foundation*

This fund enabled us to continue funding for the post of our Support Worker

*Shears Foundation*

A contribution towards the Volunteer Project Team

*Allison Greenlees Continuation Fund at the Community Foundation servicing Tyne & Wear and Northumberland*

A contribution towards WERS core running costs

*Pea Green Boat Continuation Fund at the Community Foundation servicing Tyne & Wear and Northumberland*

A contribution towards WERS core running costs

*Newcastle Fund*

This fund contributed towards the costs of our support work with destitute clients and overseeing the distribution of the Hardship Fund

*Hadrian Trust*

This part-funds works to modify the space we do have as a 'hub' for our clients to socialise and access information, before and after meetings.

*Screwfix*

This part-funds works to modify the space we do have as a 'hub' for our clients to socialise and access information, before and after meetings.

*National Lottery Community Fund*

This grant will part fund an existing full time and part time assistant and volunteer coordinators, expenses, training, evaluation, overreads, website and publicity

Syrian Resettlement (NCC)

Helping Syrian refugees to take part in the Skillsmatch project, which helps asylum seekers and refugees to get into volunteering and employment by offering one-to-one support all the way through the process, matching the skills of the client to the opportunities available and also supporting the organisations where the clients would be placed.

*The Joyce Fund*

This fund is towards the salary costs of the Operations Manager and Support worker for the year

*The Hilden Charitable Trust*

This fund is for the running costs of the refugee support programme for the next year

**17 Events after the end of the period**

None

**18 Not Used**

**19 Related Parties**

There are no transactions with related parties that require disclosure.