

**GERMAN WELFARE COUNCIL**  
**(Deutscher Sozialausschuss/Deutsche Sozialberatungsstelle)**

Unaudited Financial Statements  
for the year ended  
31 December 2017

Charity No: 288538

**GERMAN WELFARE COUNCIL**  
**(Deutscher Sozialausschuss/Deutsche Sozialberatungsstelle)**

Statement of accounts for the year ended 31 December 2017

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**GERMAN WELFARE COUNCIL**  
**(Deutscher Sozialausschuss/Deutsche Sozialberatungsstelle)**

Trustees and Officers

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**TRUSTEES**

Mr U Maynard  
Mrs K Groombridge  
Miss V Gronewold  
Mr J Rhys

Mrs G Tottmann  
Reverend C Dieckmann (resigned 15 June 2017)  
Mr U Bauer (appointed 15 June 2017)

**CHAIRMAN**  
Mr U Bauer

**VICE CHAIRMAN**  
Mr U Maynard

**HONORARY TREASURER**  
Mr J Rhys

**HONORARY SECRETARY**  
Mrs B Von Alten

**OFFICE MANAGER**  
Ms Doreen Scording

**CHARITY REGISTRATION NUMBER**  
288538 (England and Wales)

**PRINCIPAL OFFICE**

35 Craven Terrace  
London W2 3EL

**BANKERS**

HSBC Bank plc  
31 Euston Road  
London NW1 2ST

**INDEPENDENT ACCOUNTANTS**

Leigh Saxton Green LLP  
Chartered Accountants  
Mutual House  
70 Conduit Street  
London W1S 2GF

**GERMAN WELFARE COUNCIL**  
**(Deutscher Sozialausschuss/Deutsche Sozialberatungsstelle)**

Trustees' Report

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The Trustees submit their report for the year ended 31 December 2017.

**OBJECTIVES OF THE CHARITY**

The objectives of the charity are:

- (A) To relieve poverty amongst persons predominantly of German origin who are in necessitous circumstances by the provisions of financial assistance to such persons and by such other means as shall further the said object.
- (B) To relieve the aged, particularly through the provision of recreational facilities for elderly persons predominantly of German origin who have need thereof by reason of their age or economic circumstances with the object of improving their conditions of life.

**CONSTITUTION**

The Trust was created by deed on 23 January 1984 and is an unincorporated charity (Registered Charity No. 288538).

The address of its principal office is:

35 Craven Terrace  
London W2 3EL

**TRUSTEES AND OTHER RELEVANT PERSONS**

The names of the Trustees and other relevant persons who have held office during the year are listed on page 1. Trustees are appointed by the members at the Annual General Meeting or co-opted by the Executive Committee for approval by the members at the Annual General Meeting. Trustees have a term of office of three years and re-election is permissible.

**REVIEW OF ACTIVITIES**

The result for the year is shown on page 5 and the position at the end of the year is shown on page 6.

**GERMAN WELFARE COUNCIL**  
**(Deutscher Sozialausschuss/Deutsche Sozialberatungsstelle)**

Trustees' Report (continued)

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**CHAIRMAN'S REPORT**

The German Welfare Council was able keep its finances stable again in 2017. Thanks to the generous and ongoing support of the KWII Fund and the German YMCA we can be reasonably confident looking to the future.

On behalf of the GWC, members, trustees and staff, I would like to thank the KWII Fund as well as the German YMCA for their continued support of the GWC and its important work assisting individuals in need. I would also like to thank the many others who have supported the GWC throughout the year, financially or by the gift of time.

In 2017 our part time employee Antje Palmer left us and cannot be replaced. We wish her the best for her future. Accordingly we will need less funds in 2018.

Looking at the political developments in recent years it is difficult to know the demands that Brexit will put on us and our clients. But we are confident that we can keep up our core work and hopeful that we can deal with the new questions that will arise, also thanks to our employee Doreen Scording.

On behalf of the Trustees

**MR U BAUER**  
Chairman  
1 May 2018

## **Independent examiner's report to the trustees of GERMAN WELFARE COUNCIL (Deutscher Sozialausschuss/Deutsche Sozialberatungsstelle)**

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I report on the accounts of the trust for the year ended 31 December 2017 which are set out on pages 5 to 9.

### **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 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act,
- 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
- to state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

My examination was carried out in accordance with 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 the 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:

- which gives me reasonable cause to believe that in, any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met ; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

David R Leigh FCA  
Leigh Saxton Green LLP  
Chartered Accountants  
Mutual House  
70 Conduit Street  
London W1S 2GF

1 May 2018

**GERMAN WELFARE  
COUNCIL**  
(Deutscher Sozialausschuss/Deutsche Sozialberatungsstelle)

**Statement of financial activities for the year ended 31 December 2017**

	<b>Unrestricted 2017 £</b>	<b>Restricted 2017 £</b>	<b>Total 2017 £</b>	<b>Unrestricted 2016 £</b>	<b>Restricted 2016 £</b>	<b>Total 2016 £</b>
<b>INCOME FROM</b>						
Other donations	3,458	15,120	18,578	3,413	16,140	19,553
KWII	38,000	23,000	61,000	39,000	25,000	64,000
German YMCA	18,000	-	18,000	18,000	-	18,000
Subscriptions	330	-	330	525	-	525
Bank interest received	1	-	1	1	-	1
<b>Total income</b>	<b>59,789</b>	<b>38,120</b>	<b>97,909</b>	<b>60,939</b>	<b>41,140</b>	<b>102,079</b>
<b>EXPENDITURE ON</b>						
Accountancy	2,000	-	2,000	2,000	-	2,000
Salaries	43,033	-	43,033	43,614	-	43,614
Pension	2,831	-	2,831	3,953	-	3,953
Sundries	63	-	63	67	-	67
Telephone, printing, postage and stationery - administrative	2,985	-	2,985	2,093	-	2,093
Bank charges	259	-	259	255	-	255
Computer running	52	-	52	87	-	87
Rent, rates, service charges and insurance	381	-	381	371	-	371
Travel and subsistence	897	-	897	831	-	831
Staff training and seminars	774	-	774	314	-	314
Legal and professional	245	-	245	407	-	407
Computer equipment	-	-	-	176	-	176
Cultural activities - Charitable	50	-	50	-	-	-
KWII donations	-	24,565	24,565	-	23,570	23,570
Other donations	-	14,220	14,220	-	9,040	9,040
<b>Total expenditure</b>	<b>53,570</b>	<b>38,785</b>	<b>92,355</b>	<b>53,740</b>	<b>32,610</b>	<b>86,350</b>
<b>Net income/(expenditure)</b>	<b>6,219</b>	<b>(665)</b>	<b>5,554</b>	<b>7,199</b>	<b>8,530</b>	<b>15,729</b>
Total funds at 31 December 2016	74,517	3,229	77,746	67,318	(5,301)	62,017
<b>Total funds at 31 December 2017</b>	<b>80,736</b>	<b>2,564</b>	<b>83,300</b>	<b>74,517</b>	<b>3,229</b>	<b>77,746</b>

The notes on pages 7 to 11 form part of these accounts

**GERMAN WELFARE COUNCIL**  
**(Deutscher Sozialausschuss/Deutsche Sozialberatungsstelle)**

Balance sheet at 31 December 2017

	<u>Note</u>	<u>2017</u>	<u>2016</u>
		£	£
Fixed assets	1	-	-
Current assets			
Debtors and prepayments	2	62,746	1,346
Cash in hand	3	279	225
Cash with bankers	4	84,978	140,878
		-----	-----
		148,003	142,449
		-----	-----
Current liabilities			
Welfare funds not yet expended		51,399	51,399
Creditors	5	13,304	13,304
		-----	-----
		64,703	64,703
		-----	-----
Net current assets		83,300	77,746
		-----	-----
		83,300	77,746
		=====	=====
Represented by:			
Funds			
Unrestricted		80,736	74,517
Restricted		2,564	3,229
		-----	-----
Balance at 31 December 2017		83,300	77,746
		=====	=====

**MR U BAUER**  
Chairman  
1 May 2018

The notes on pages 7 to 11 form part of these accounts



**GERMAN WELFARE COUNCIL**  
**(Deutscher Sozialausschuss/Deutsche Sozialberatungsstelle)**

Accounting policies for the year ended 31 December 2017

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**BASIS OF PREPARATION AND ASSESSMENT OF GOING CONCERN**

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS 102) published on 16 July 2014, the Financial Reporting Standard applicable in the UK (FRS 102), and the Charities Act 2011.

The Charity constitutes a public benefit entity as defined by FRS 102.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

**INCOME RECOGNITION**

Income is derived from subscriptions, donations and investment income. All income is recognised once the charity has entitlement to the income, there is sufficient certainty or receipt and so it is probable that the income will be received, and the amount of income received can be measured reliably.

Investment income is accounted for on the payment date for grants and donations, and for deposit and building society interest on the date it is credited by the bankers and building society.

**EXPENDITURE RECOGNITION**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of obligation can be measured reliably.

Expenditure is accounted for under the accruals concept.

Grants are accrued for at the time the trustees authorise them.

Since 1 January 2002, certain relevant expenditure has been apportioned between charitable and administrative expenses. This has been applied in relation to staff salaries and expenses; and telephone, printing, postage and stationery. In addition, travelling expenses and cultural activities are now accounted for as charitable expenditure.

**DEPRECIATION**

Depreciation is provided to write off the cost, less estimated residual values, of all fixed assets, over their expected lives. It is calculated at the following rates:-

Computer equipment - 33 1/3% per annum on straight line basis

**GERMAN WELFARE COUNCIL**  
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Accounting policies for the year ended 31 December 2017

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**PENSIONS**

The charity operates a defined contribution scheme for the benefit of its employees. Contributions payable are charged to the unrestricted funds of the charity in the statement of financial activities in the period they are payable. The charity contribution is restricted to the contributions disclosed in note 9. There were no outstanding contributions at the year end.

**GERMAN WELFARE COUNCIL**  
**(Deutscher Sozialausschuss/Deutsche Sozialberatungsstelle)**

Notes forming part of the accounts for the year ended 31 December 2017

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**1 FIXED ASSETS**

	<u>Computer Equipment</u>	<u>Total</u>
<i>Cost</i>	£	£
At 1 January 2017	7,374	7,374
Additions	-	-
Disposals	-	-
	-----	-----
At 31 December 2017	7,374	7,374
	=====	=====
<i>Depreciation</i>		
At 1 January 2017	7,374	7,374
Charge for year	-	-
Depreciation on disposals	-	-
	-----	-----
At 31 December 2017	7,374	7,374
	=====	=====
<i>Net Book Value</i>		
At 31 December 2017	-	-
	=====	=====
At 31 December 2016	-	-
	=====	=====

**2 DEBTORS**

	<u>2017</u>	<u>2016</u>
	£	£
Other debtors	62,746	1,346

**3 CASH IN HAND**

	£	£
Petty cash 'GWC' account	162	138
Petty cash 'B' account	117	87
	-----	-----
	279	225
	=====	=====

**GERMAN WELFARE COUNCIL**  
**(Deutscher Sozialausschuss/Deutsche Sozialberatungsstelle)**

Notes forming part of the accounts for the year ended 31 December 2017

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**4 CASH WITH BANKERS**

	<u>2017</u>	<u>2016</u>
	£	£
HSBC plc 'A' account	53,137	84,866
HSBC plc 'B' account	30,063	54,235
HSBC plc 'D' account	1,778	1,777
	-----	-----
	84,978	140,878
	=====	=====

**5 CREDITORS**

	£	£
Accruals	5,318	5,318
Other creditors	7,986	7,986
	-----	-----
	13,304	13,304
	=====	=====

**6 FUNDS**

The restricted fund is represented by grants and donations received for specific charitable expenditure.

**7 INDEPENDENT EXAMINER'S REMUNERATION**

The independent examiner's remuneration constituted an independent examination fee of £2,000 (2016: £2,000).

**8 RELATED PARTY TRANSACTIONS AND TRUSTEES' REMUNERATION AND EXPENSES**

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2016: £nil). None of the trustees were paid expenses during the year (2016: £nil).

There were no related party transactions during the year (2016: £nil)

**GERMAN WELFARE COUNCIL**  
**(Deutscher Sozialausschuss/Deutsche Sozialberatungsstelle)**

Notes forming part of the accounts for the year ended 31 December 2017

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**9 EMPLOYEES**

	£	£
Salaries and wages	42,071	42,378
Social security costs	962	1,236
Other pension costs	2,831	3,525
	-----	-----
	45,864	47,139
	=====	=====

The average number of employees during the year was 2 (2016: 2) with all employee time involved in providing either support to the governance of the charity or support services to charitable activities.

No employees had employee benefits in excess of £60,000 (2016: £nil).