

GERMAN WELFARE COUNCIL
(Deutscher Sozialausschuss/Deutsche Sozialberatungsstelle)

Unaudited Financial Statements
for the year ended
31 December 2020

Charity No: 288538

GERMAN WELFARE COUNCIL
(Deutscher Sozialausschuss/Deutsche Sozialberatungsstelle)

Statement of accounts for the year ended 31 December 2020

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GERMAN WELFARE COUNCIL
(Deutscher Sozialausschuss/Deutsche Sozialberatungsstelle)

Trustees and Officers

TRUSTEES

Mr U Maynard	Miss V Gronewold
Mr U Bauer	Mr J Rhys
Mrs B Von Alten	Mr A Blum
Mrs A Haase (co-opted 31 January 2020)	

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

TC Group
Level 1 Devonshire House
One Mayfair Place
London W1J 8AJ

GERMAN WELFARE COUNCIL
(Deutscher Sozialausschuss/Deutsche Sozialberatungsstelle)

Trustees' Report

The Trustees submit their report for the year ended 31 December 2020.

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)

CHAIRMAN'S REPORT

2020 was a year like no other before. This did of course affect the German Welfare Council.

On the one hand Brexit became a reality and many people came for advice on the changes or reassurance in their situation. On the other hand the pandemic took hold and the office had to be closed for long periods due to lockdown. Mrs Scording was able to continue the work from home, as she had been doing anyway most days of the week for some years. But for many members who cannot use a computer it was difficult to handle. They relied on face to face meetings which were offered at the first possible opportunity thanks to the great personal dedication and commitment of Mrs Scording.

Not only did the clients suffer from the exceptional circumstances, also the supporters. Many members could not pay their membership fee or donations they might otherwise have given. This is painfully true for one of our biggest donors, the German YMCA. With the end of tourism as we knew it, their income dwindled and they could not make any monetary contribution at all. They still provide the office rent free. Luckily the Kaiser Wilhelm II. Fund was able and so generous to plug the gap, so our books could balance once again.

As I write this, the country seems to slowly open up again. Thanks to all our supporters we can look confidently at 2021 that we can continue to serve our clients well. Many thanks to all involved, members, donors, volunteers and Mrs Scording!

On behalf of the Trustees



18 August 2021

MR U BAUER
Chairman

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

I report on the accounts of the trust for the year ended 31 December 2020 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.



18 August 2021

David R Leigh FCA
TC Group
Level 1 Devonshire House
One Mayfair Place
London W1J 8AJ

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

Statement of financial activities for the year ended 31 December 2020

	Unrestricted 2020 £	Restricted 2020 £	Total 2020 £	Unrestricted 2019 £	Restricted 2019 £	Total 2019 £
INCOME FROM						
Other donations	1,866	8,920	10,786	3,949	16,770	20,719
KWII	50,000	25,000	75,000	40,590	30,000	70,590
German YMCA	-	-	-	10,000	-	10,000
Subscriptions	285	-	285	1,010	-	1,010
Bank interest received	2	-	2	5	-	5
Total income	52,153	33,920	86,073	55,554	46,770	102,324
EXPENDITURE ON						
Accountancy	2,288	-	2,288	2,288	-	2,288
Salaries	42,299	-	42,299	38,325	-	38,325
Pension	3,184	-	3,184	2,578	-	2,578
Sundries	-	-	-	28	-	28
Telephone, printing, postage and stationery - administrative	1,934	-	1,934	1,910	-	1,910
Bank charges	218	-	218	262	-	262
Computer running	182	-	182	120	-	120
Rent, rates, service charges and insurance	403	-	403	403	-	403
Travel and subsistence	239	-	239	478	-	478
Staff training and seminars	338	-	338	45	-	45
Legal and professional	1,831	-	1,831	3,230	-	3,230
Computer equipment depreciation	594	-	594	390	-	390
Cultural activities - Charitable	-	-	-	-	-	-
KWII donations	-	29,821	29,821	-	22,915	22,915
Other donations	-	8,975	8,975	-	14,870	14,870
Total expenditure	53,510	38,796	92,306	50,057	37,785	87,842
Net income/(expenditure)	(1,357)	(4,876)	(6,233)	5,497	8,985	14,482
Total funds at 31 December 2019	90,621	10,946	101,567	85,124	1,961	87,085
Total funds at 31 December 2020	89,264	6,070	95,334	90,621	10,946	101,567

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

GERMAN WELFARE COUNCIL
(Deutscher Sozialausschuss/Deutsche Sozialberatungsstelle)

Balance sheet at 31 December 2020

	<u>Note</u>	<u>2020</u>		<u>2019</u>	
		£	£	£	£
Fixed assets	1		611		1,205
Current assets					
Debtors and prepayments	2	1,362		1,362	
Cash in hand	3	748		1,014	
Cash with bankers	4	157,316		162,689	
		-----		-----	
		159,426		165,065	
		-----		-----	
Current liabilities					
Welfare funds not yet expended		51,399		51,399	
Creditors	5	13,304		13,304	
		-----		-----	
		64,703		64,703	
		-----		-----	
Net current assets			94,723		100,362
			-----		-----
			95,334		101,567
			=====		=====
Represented by:					
Funds					
Unrestricted			89,264		90,621
Restricted			6,070		10,946
			-----		-----
Balance at 31 December 2020			95,334		101,567
			=====		=====



18 August 2021

MR U BAUER
Chairman

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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 2020

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 2020

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
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Notes forming part of the accounts for the year ended 31 December 2020

1 FIXED ASSETS

	<u>Computer Equipment</u>	<u>Total</u>
<i>Cost</i>	£	£
At 1 January 2020	9,157	9,157
Additions	-	-
Disposals	-	-
	-----	-----
At 31 December 2020	9,157	9,157
	=====	=====
<i>Depreciation</i>		
At 1 January 2020	7,952	7,952
Charge for year	594	594
Depreciation on disposals	-	-
	-----	-----
At 31 December 2020	8,546	8,546
	=====	=====
<i>Net Book Value</i>		
At 31 December 2020	611	611
	=====	=====
At 31 December 2019	1,205	1,205
	=====	=====

2 DEBTORS

	<u>2020</u>	<u>2019</u>
	£	£
Other debtors	1,362	1,362

3 CASH IN HAND

	£	£
Petty cash 'GWC' account	436	714
Petty cash 'B' account	312	300
	-----	-----
	748	1,014
	=====	=====

GERMAN WELFARE COUNCIL
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Notes forming part of the accounts for the year ended 31 December 2020

4 CASH WITH BANKERS

	<u>2020</u>	<u>2019</u>
	£	£
HSBC plc 'A' account	99,645	100,040
HSBC plc 'B' account	55,886	60,865
HSBC plc 'D' account	1,785	1,784
	-----	-----
	157,316	162,689
	=====	=====

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 (2019: £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 (2019: £nil). None of the trustees were paid expenses during the year (2019: £nil).

There were no related party transactions during the year (2019: £nil)

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Notes forming part of the accounts for the year ended 31 December 2020

9 EMPLOYEES

	£	£
Salaries and wages	41,321	37,650
Social security costs	978	675
Other pension costs	3,184	2,578
	-----	-----
	45,483	40,903
	=====	=====

The average number of employees during the year was 1 (2019: 1) 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 (2019: £nil).