

GERMAN WELFARE COUNCIL
(Deutscher Sozialausschuss/Deutsche Sozialberatungsstelle)

Unaudited Financial Statements
for the year ended
31 December 2021

Charity No: 288538

GERMAN WELFARE COUNCIL
(Deutscher Sozialausschuss/Deutsche Sozialberatungsstelle)

Statement of accounts for the year ended 31 December 2021

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GERMAN WELFARE COUNCIL
(Deutscher Sozialausschuss/Deutsche Sozialberatungsstelle)

Trustees and Officers

TRUSTEES

Mr U Maynard (resigned 27 January 2022)
Mr U Bauer
Mrs B Von Alten
Mrs A Haase

Miss V Gronewold
Mr J Rhys
Mr A Blum

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 2021.

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

The last year was still very much under the influence of the pandemic, lockdowns and restrictions. Nevertheless, the German Welfare Council kept working throughout the time with phone and internet and thus supported our clients despite occasional obstacles.

When you look at the figures in this report, you will see that we are still in a healthy financial position, thanks to the support of the Charities administered by the Kaiser Wilhelm II Fund, the rent-free office from the German YMCA and donations from members and supporters like the German Churches in London and many others. Many thanks to all of them!

I would also like to thank the volunteers and members of the Committee for giving their time and dedication and last, not least Mrs Scording for a challenging year well done!

A special thank you has to go to our Vice Chairman and Human Resources specialist Uwe Maynard, who has helped us steer the GWC through many storms for some decades. He resigned from the board this January and we owe him a great debt. Thank you and we wish you all the best!

On behalf of the Trustees



MR U BAUER

Chairman

...16 June 2022

**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 2021 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
TC Group
Level 1 Devonshire House
One Mayfair Place
London W1J 8AJ

16 June 2022

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

Statement of financial activities for the year ended 31 December 2021

	Unrestricted 2021 £	Restricted 2021 £	Total 2021 £	Unrestricted 2020 £	Restricted 2020 £	Total 2020 £
INCOME FROM						
Other donations	12,864	10,070	22,934	1,866	8,920	10,786
KWII	50,000	15,000	65,000	50,000	25,000	75,000
German YMCA	-	-	-	-	-	-
Subscriptions	630	-	630	285	-	285
Bank interest received	-	-	-	2	-	2
Total income	63,494	25,070	88,564	52,153	33,920	86,073
EXPENDITURE ON						
Accountancy	2,288	-	2,288	2,288	-	2,288
Salaries	42,306	-	42,306	42,299	-	42,299
Pension	3,845	-	3,845	3,184	-	3,184
Sundries	81	-	81	-	-	-
Telephone, printing, postage and stationery - administrative	2,233	-	2,233	1,934	-	1,934
Bank charges	268	-	268	218	-	218
Computer running	120	-	120	182	-	182
Rent, rates, service charges and insurance	1,364	-	1,364	403	-	403
Travel and subsistence	346	-	346	239	-	239
Staff training and seminars	726	-	726	338	-	338
Legal and professional	1,774	-	1,774	1,831	-	1,831
Computer equipment depreciation	406	-	406	594	-	594
Cultural activities - Charitable	-	-	-	-	-	-
Donations on behalf of KWII	-	35,734	35,734	-	29,821	29,821
Other donations	-	7,370	7,370	-	8,975	8,975
Total expenditure	55,757	43,104	98,861	53,510	38,796	92,306
Net income/(expenditure)	7,737	(18,034)	(10,297)	(1,357)	(4,876)	(6,233)
Total funds at 31 December 2020	89,264	57,469	146,733	90,621	62,345	152,966
Total funds at 31 December 2021	97,001	39,435	136,436	89,264	57,469	146,733

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

GERMAN WELFARE COUNCIL
(Deutscher Sozialausschuss/Deutsche Sozialberatungsstelle)

Balance sheet at 31 December 2021

	<u>Note</u>	<u>2021</u>		<u>2020</u>
		£	£	£
Fixed assets	1		205	611
Current assets				
Debtors and prepayments	2	225		1,362
Cash in hand	3	842		748
Cash with bankers	4	137,164		157,316
		<u>138,231</u>		<u>159,426</u>
Current liabilities				
Creditors	5	2,000		13,304
		<u>2,000</u>		<u>13,304</u>
Net current assets			136,231	146,122
			<u>136,436</u>	<u>146,733</u>
Represented by:				
Funds				
Unrestricted			97,001	89,264
Restricted			39,435	57,469
Balance at 31 December 2021			<u>136,436</u>	<u>146,733</u>



MR U BAUER
Chairman

..16..June..2022

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 2021

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 2021

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 2021

1 FIXED ASSETS

	<u>Computer Equipment</u>	<u>Total</u>
<i>Cost</i>	£	£
At 1 January 2021	9,157	9,157
Additions	-	-
Disposals	-	-
	<u>-----</u>	<u>-----</u>
At 31 December 2021	9,157	9,157
	<u>=====</u>	<u>=====</u>
<i>Depreciation</i>		
At 1 January 2021	8,546	8,546
Charge for year	406	406
Depreciation on disposals	-	-
	<u>-----</u>	<u>-----</u>
At 31 December 2021	8,952	8,952
	<u>=====</u>	<u>=====</u>
<i>Net Book Value</i>		
At 31 December 2021	205	205
	<u>=====</u>	<u>=====</u>
At 31 December 2020	611	611
	<u>=====</u>	<u>=====</u>

2 DEBTORS

	<u>2021</u>	<u>2020</u>
	£	£
Other debtors	225	1,362

3 CASH IN HAND

	£	£
Petty cash 'GWC' account (unrestricted)	379	436
Petty cash 'B' account (restricted)	463	312
	<u>-----</u>	<u>-----</u>
	842	748
	<u>=====</u>	<u>=====</u>

GERMAN WELFARE COUNCIL
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Notes forming part of the accounts for the year ended 31 December 2021

4 CASH WITH BANKERS

	<u>2021</u>	<u>2020</u>
	£	£
HSBC plc 'A' account (unrestricted)	97,805	99,645
HSBC plc 'B' account (restricted)	37,574	55,886
HSBC plc 'D' account (unrestricted)	1,785	1,785
	<u>137,164</u>	<u>157,316</u>

5 CREDITORS

	£	£
Accruals	2,000	5,318
Other creditors	-	7,986
	<u>2,000</u>	<u>13,304</u>

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 (2020: £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 (2020: £nil). None of the trustees were paid expenses during the year (2020: £nil).

There were no related party transactions during the year (2020: £nil)

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Notes forming part of the accounts for the year ended 31 December 2021

9 EMPLOYEES

	£	£
Salaries and wages	42,122	41,321
Social security costs	184	978
Other pension costs	3,845	3,184
	<u>46,151</u>	<u>45,483</u>

The average number of employees during the year was 1 (2020: 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 (2020: £nil).