

GERMAN WELFARE COUNCIL
(Deutscher Sozialausschuss/Deutsche Sozialberatungsstelle)

Unaudited Financial Statements
for the year ended
31 December 2023

Charity No: 288538

GERMAN WELFARE COUNCIL
(Deutscher Sozialausschuss/Deutsche Sozialberatungsstelle)

Statement of accounts for the year ended 31 December 2023

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GERMAN WELFARE COUNCIL
(Deutscher Sozialausschuss/Deutsche Sozialberatungsstelle)

Trustees and Officers

TRUSTEES

U Bauer	V Gronewold
B Von Alten (resigned 31 December 2023)	J Rhys
A Haase	A Blum
A Palmer	

CHAIRMAN

U Bauer

HONORARY TREASURER

J Rhys

HONORARY SECRETARY

V Gronewold

OFFICE MANAGER

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

Metrobank
One Southampton Row
London
WC1B 5HA

INDEPENDENT ACCOUNTANTS

TC Group
6th Floor King's House
9-10 Haymarket
London SW1Y 4BP

GERMAN WELFARE COUNCIL
(Deutscher Sozialausschuss/Deutsche Sozialberatungsstelle)

Trustees' Report

The Trustees submit their report for the year ended 31 December 2023.

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

In the reporting year of 2023 we were very grateful for the unexpected large donation from a fellow charity, which provides us with more security to keep providing our services for the coming years. Many thanks to the trustees of the Ladies Committee For Home Missions who thought of us when they wound up their organisation.

We would like to thank the KWII Fund for their most generous ongoing financial support towards the German Welfare Council and grants for our clients. This continuing funding secures our future. We also very much appreciate the support of the German YMCA with the provision of our offices and lots more. But I should not forget our members, trustees, and the many others who have supported the GWC throughout the year, financially or by the gift of time. Their support is also vital for us, so we can employ our Social Worker Doreen Scording. She has kept the service running smoothly for many years now and we are very happy to have her.

Barbara von Alten has left the committee to work for a charity overseas. We are grateful for all the work she has put into our meetings over the years and wish her the best of luck in her new calling. In her place we welcome Antje Palmer into the number of trustees. She knows our work well as she has worked as a social worker for us some time ago.

On behalf of the Trustees



U BAUER
Chairman

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14 May 2024

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 2023 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
6th Floor King's House
9-10 Haymarket
London SW1Y 4BP



14 May 2024

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

Statement of financial activities for the year ended 31 December 2023

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £
INCOME FROM						
Other donations	113,323	17,150	130,473	2,240	18,370	20,610
KWII	60,000	40,000	100,000	50,000	49,000	99,000
Subscriptions	695	-	695	390	-	390
Bank interest received	-	-	-	-	-	-
Total income	174,018	57,150	231,168	52,630	67,370	120,000
EXPENDITURE ON						
Accountancy	2,788	-	2,788	2,288	-	2,288
Salaries	52,416	-	52,416	47,949	-	47,949
Pension	3,643	-	3,643	3,657	-	3,657
Sundries	92	-	92	67	-	67
Telephone, printing, postage and stationery - administrative	2,628	-	2,628	1,682	-	1,682
Bank charges	326	-	326	224	-	224
Computer running	40	-	40	120	-	120
Rent, rates, service charges and insurance	1,618	-	1,618	1,472	-	1,472
Travel and subsistence	284	-	284	319	-	319
Staff training and seminars	344	-	344	213	-	213
Legal and professional	1,746	-	1,746	1,843	-	1,843
Computer equipment depreciation	-	-	-	204	-	204
Cultural activities - Charitable	171	-	171	255	-	255
Donations on behalf of KWII	-	42,082	42,082	-	37,747	37,747
Other donations	-	18,900	18,900	-	16,570	16,570
Total expenditure	66,096	60,982	127,078	60,293	54,317	114,610
Net income/(expenditure)	107,922	(3,832)	104,090	(7,663)	13,053	5,390
Total funds at 31 December 2022	89,338	52,488	141,826	97,001	39,435	136,436
Total funds at 31 December 2023	197,260	48,656	245,916	89,338	52,488	141,826

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

GERMAN WELFARE COUNCIL
(Deutscher Sozialausschuss/Deutsche Sozialberatungsstelle)

Balance sheet at 31 December 2023

	<u>Note</u>	<u>2023</u>	<u>2022</u>
		£	£
Fixed assets	1	-	-
Current assets			
Debtors and prepayments	2	219	209
Cash in hand	3	520	620
Cash with bankers	4	247,677	142,997
		-----	-----
		248,416	143,829
		-----	-----
Current liabilities			
Creditors	5	2,500	2,000
		-----	-----
		2,500	2,000
		-----	-----
Net current assets		245,916	141,826
		-----	-----
		245,916	141,826
		=====	=====
Represented by:			
Funds			
Unrestricted		197,260	89,338
Restricted		48,656	52,488
		-----	-----
Balance at 31 December		245,916	141,826
		=====	=====



U BAUER
Chairman

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14 May 2024

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 2023

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 2023

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 2023

1 FIXED ASSETS

	<u>Computer Equipment</u>	<u>Total</u>
<i>Cost</i>	£	£
At 1 January 2023	9,157	9,157
Additions	-	-
Disposals	-	-
	-----	-----
At 31 December 2023	9,157	9,157
	=====	=====
<i>Depreciation</i>		
At 1 January 2023	9,157	9,157
Charge for year	-	-
Depreciation on disposals	-	-
	-----	-----
At 31 December 2023	9,157	9,157
	=====	=====
<i>Net Book Value</i>		
At 31 December 2023	-	-
	=====	=====
At 31 December 2022	-	-
	=====	=====

2 DEBTORS

	<u>2023</u>	<u>2022</u>
	£	£
Other debtors	219	209

3 CASH IN HAND

	£	£
Petty cash 'GWC' account (unrestricted)	427	277
Petty cash 'B' account (restricted)	93	343
	-----	-----
	520	620
	=====	=====

GERMAN WELFARE COUNCIL
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Notes forming part of the accounts for the year ended 31 December 2023

4 CASH WITH BANKERS

	<u>2023</u>	<u>2022</u>
	£	£
HSBC plc 'A' account (unrestricted)	195,887	92,385
HSBC plc 'B' account (restricted)	46,242	50,612
Metrobank 'B' account (restricted)	683	-
Metrobank 'C' account (unrestricted)	4,865	-
	-----	-----
	247,677	142,997
	=====	=====

5 CREDITORS

	£	£
Accruals	2,500	2,000
Other creditors	-	-
	-----	-----
	2,500	2,000
	=====	=====

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 £2,500 (2022: £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 (2022: £nil). None of the trustees were paid expenses during the year (2022: £nil).

There were no related party transactions during the year (2022: £nil)

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Notes forming part of the accounts for the year ended 31 December 2023

9 EMPLOYEES

	£	£
Salaries and wages	51,890	47,626
Social security costs	526	323
Other pension costs	3,643	3,657
	-----	-----
	56,059	51,606
	=====	=====

The average number of employees during the year was 1 (2022: 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 (2022: £nil).