

GERMAN WELFARE COUNCIL
(Deutscher Sozialausschuss/Deutsche Sozialberatungsstelle)

Unaudited Financial Statements
for the year ended
31 December 2022

Charity No: 288538

GERMAN WELFARE COUNCIL
(Deutscher Sozialausschuss/Deutsche Sozialberatungsstelle)

Statement of accounts for the year ended 31 December 2022

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

Trustees and Officers

TRUSTEES

U Bauer

B Von Alten

A Haase

V Gronewold

J Rhys

A Blum

CHAIRMAN

U Bauer

HONORARY TREASURER

J Rhys

HONORARY SECRETARY

B Von Alten

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

INDEPENDENT ACCOUNTANTS

TC Group

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 2022.

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

After the work of the GWC had been marked by Covid and surrounding rules and regulations in recent years, we have had a much more normal year again in 2022. That meant back to business as usual with home visits, consultations and lots of phone calls and emails. We have been able to keep our reserves stable and this helps our organisation against fluctuations in future funding.

We thank the KWII Fund for their generous and ongoing support of £50,000 in 2022, and the donations for 2023 already made. Everyone involved in the GWC, members, trustees and staff, ask me to express their gratitude for this support as without it we would almost certainly have to cease operations within a short time. This would result not only in the loss of support and advice for our members and others in need, it would also result in the loss of a unique knowledge-base of the interconnecting social rights and benefits in Europe, England and Germany. I would also like to thank the many others who have supported the GWC throughout the year, financially or by the gift of time, not least the German YMCA who provides us with the office free of charge.

We can see the impact of the Cost of Living Crisis in grant applications and this issue will undoubtedly be with us for a while. Our thanks go to Social Worker Doreen Scording who keeps on dealing most professionally with all that is thrown at her.

On behalf of the Trustees

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 2022 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
King's House
9-10 Haymarket
London SW1Y 4BP

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

Statement of financial activities for the year ended 31 December 2022

	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Unrestricted 2021 £	Restricted 2021 £	Total 2021 £
INCOME FROM						
Other donations	2,240	18,370	20,610	12,864	10,070	22,934
KWII	50,000	49,000	99,000	50,000	15,000	65,000
Subscriptions	390	-	390	630	-	630
Bank interest received	-	-	-	-	-	-
Total income	52,630	67,370	120,000	63,494	25,070	88,564
EXPENDITURE ON						
Accountancy	2,288	-	2,288	2,288	-	2,288
Salaries	47,949	-	47,949	42,306	-	42,306
Pension	3,657	-	3,657	3,845	-	3,845
Sundries	67	-	67	81	-	81
Telephone, printing, postage and stationery - administrative	1,682	-	1,682	2,233	-	2,233
Bank charges	224	-	224	268	-	268
Computer running	120	-	120	120	-	120
Rent, rates, service charges and insurance	1,472	-	1,472	1,364	-	1,364
Travel and subsistence	319	-	319	346	-	346
Staff training and seminars	213	-	213	726	-	726
Legal and professional	1,843	-	1,843	1,774	-	1,774
Computer equipment depreciation	204	-	204	406	-	406
Cultural activities - Charitable	255	-	255	-	-	-
Donations on behalf of KWII	-	37,747	37,747	-	35,734	35,734
Other donations	-	16,570	16,570	-	7,370	7,370
Total expenditure	60,293	54,317	114,610	55,757	43,104	98,861
Net income/(expenditure)	(7,663)	13,053	5,390	7,737	(18,034)	(10,297)
Total funds at 31 December 2021	97,001	39,435	136,436	89,264	57,469	146,733
Total funds at 31 December 2022	89,338	52,488	141,826	97,001	39,435	136,436

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

GERMAN WELFARE COUNCIL
(Deutscher Sozialausschuss/Deutsche Sozialberatungsstelle)

Balance sheet at 31 December 2022

	<u>Note</u>	<u>2022</u>		<u>2021</u>	
		£	£	£	£
Fixed assets	1		-		205
Current assets					
Debtors and prepayments	2	209		225	
Cash in hand	3	620		842	
Cash with bankers	4	142,997		137,164	
		-----		-----	
		143,826		138,231	
		-----		-----	
Current liabilities					
Creditors	5	2,000		2,000	
		-----		-----	
		2,000		2,000	
		-----		-----	
Net current assets			141,826		136,231
			-----		-----
			141,826		136,436
			=====		=====
Represented by:					
Funds					
Unrestricted			89,338		97,001
Restricted			52,488		39,435
			-----		-----
Balance at 31 December			141,826		136,436
			=====		=====

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 2022

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
(Deutscher Sozialausschuss/Deutsche Sozialberatungsstelle)

Accounting policies for the year ended 31 December 2022

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 2022

1 FIXED ASSETS

	<u>Computer Equipment</u>	<u>Total</u>
<i>Cost</i>	£	£
At 1 January 2022	9,157	9,157
Additions	-	-
Disposals	-	-
	-----	-----
At 31 December 2022	9,157	9,157
	=====	=====
<i>Depreciation</i>		
At 1 January 2022	8,952	8,952
Charge for year	205	205
Depreciation on disposals	-	-
	-----	-----
At 31 December 2022	9,157	9,157
	=====	=====
<i>Net Book Value</i>		
At 31 December 2022	-	-
	=====	=====
At 31 December 2021	205	205
	=====	=====

2 DEBTORS

	<u>2022</u>	<u>2021</u>
	£	£
Other debtors	209	225

3 CASH IN HAND

	£	£
Petty cash 'GWC' account (unrestricted)	277	379
Petty cash 'B' account (restricted)	343	463
	-----	-----
	620	842
	=====	=====

GERMAN WELFARE COUNCIL
(Deutscher Sozialausschuss/Deutsche Sozialberatungsstelle)

Notes forming part of the accounts for the year ended 31 December 2022

4 CASH WITH BANKERS

	<u>2022</u>	<u>2021</u>
	£	£
HSBC plc 'A' account (unrestricted)	92,385	97,805
HSBC plc 'B' account (restricted)	50,612	37,574
HSBC plc 'D' account (unrestricted)	-	1,785
	-----	-----
	142,997	137,164
	=====	=====

5 CREDITORS

	£	£
Accruals	2,000	2,000
Other creditors	-	-
	-----	-----
	2,000	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 £2,000 (2021: £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 (2021: £nil). None of the trustees were paid expenses during the year (2021: £nil).

There were no related party transactions during the year (2021: £nil)

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Notes forming part of the accounts for the year ended 31 December 2022

9 EMPLOYEES

	£	£
Salaries and wages	47,626	42,122
Social security costs	323	184
Other pension costs	3,657	3,845
	-----	-----
	51,606	46,151
	=====	=====

The average number of employees during the year was 1 (2021: 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 (2021: £nil).