

JOINT COUNCIL FOR THE WELFARE OF IMMIGRANTS LIMITED

STATEMENT OF ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 1994

BHARAT SHAH & CO
CHARTERED ACCOUNTANTS



JOINT COUNCIL FOR THE WELFARE OF IMMIGRANTS LIMITED
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DIRECTORS
Habib Rahman (Chairman)
Imam Dr Abduljalil Sajid
Pankaj Shah
Rameshchandra Desai
Dr Adu Seray-Wurie
Fiona Mactaggart
Michael Cunningham
Vicky Guedalla
Madhu Gurung
Naseem Khan
Christina Omidayi
Ibukunolu Babajide
Elaine Grant

SECRETARY Claude Moraes

REGISTERED OFFICE 115 Old Street
LONDON
EC1V 9JR

BANKERS National Westminster Bank Plc
9 Charterhouse Buildings
GOSWELL ROAD
LONDON
EC1M 7AT

REGISTERED AUDITORS BHARAT SHAH & CO
CHARTERED ACCOUNTANTS
786 LONDON ROAD
THORNTON HEATH
SURREY
CR7 6JB

COMPANY LIMITED BY GUARANTEE

JOINT COUNCIL FOR THE WELFARE OF IMMIGRANTS LIMITED

DIRECTORS' REPORT

The Directors present the annual report and the audited accounts for the year ended 31st March 1994.

PRINCIPAL ACTIVITY

The principal activity of the company continues to be that of providing advice, counselling, information and representation to and on behalf of those concerned with or affected by United Kingdom, European Community and international law in relation to immigration and nationality. The organisation seek also to advance and promote social justice and equitable public policy in areas related to the concerns of its client groups. Subsidiary activities include the writing and publishing of books, pamphlets and other sources of written information in support of JCWI's principal activity, as well as the provision of training courses to community groups, both professional bodies and interested individuals. Services are available to members and non members.

RESULTS AND FUTURE DEVELOPMENTS

The income and expenditure account is set out on page 4. It shows income for the year ended 31st March 1994 of £ 362,997 and expenditure of £ 359,095. This has resulted in a surplus of £ 2,040 before taxation which the directors consider to be satisfactory.

JCWI experienced income growth of over 7% as compared to 1992/93. Grants and individual donations of £ 236,693 were received, with much of this sum made up of grants from charitable trusts and two local authority bodies. Self-generated income (membership, publications, training and legal aid) stood at £ 94,420. This is due to a write-off of legal aid disbursements of £ 6,014 which are unrecoverable. The organisation's expenditure maintained its historical patterns, with over 77% of the expenditure devoted to staff salaries and associated costs.

JCWI will seek to achieve a number of income priorities in 1994/95 and 1995/96 to include a broader base of funders.

DIRECTORS' RESPONSIBILITIES

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the income and expenditure of the company for that period. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the organisation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

JOINT COUNCIL FOR THE WELFARE OF IMMIGRANTS LIMITED

DIRECTORS' REPORT (CONTINUED)

DIVIDEND AND TRANSFER TO RESERVES

The directors do not propose to declare a dividend with the surplus of of £ 1,973 being transferred to the accumulated fund.

FIXED ASSETS

The changes in fixed assets are detailed in note 8 to the financial statements.

AUDITORS

The auditors, BHARAT SHAH & CO, will be proposed for reappointment at the forthcoming Annual General Meeting in accordance with Section 385 of the Companies Act 1985.

(This report was approved by the board on 3rd December 1994.

Signed on behalf of the board of directors

Cande Moraes

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MR C A MORAES
SECRETARY

JOINT COUNCIL FOR THE WELFARE OF IMMIGRANTS LIMITED

REPORT OF THE AUDITORS TO THE DIRECTORS OF JOINT COUNCIL FOR THE WELFARE OF IMMIGRANTS LIMITED

We have audited the financial statements on pages 4 to 9 which have been prepared under the historical cost convention and the accounting policies set out on page 6.

Respective responsibilities of directors and auditors.

As described on page 1 the company's directors are responsible for the preparation of financial statements. It is our responsibility to form an independent opinion, based on our audit on those statements and to report our opinion to you.

Basis of opinion.

We have conducted our audit in accordance with Auditing Standards issued by the Auditing Practices Board. An audit includes examination, on a test basis of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the organisation's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In our opinion, the financial statements give a true and fair view of the state of affairs of the company as at 31st March 1994 and of its surplus for the year then ended and have been properly prepared in accordance with the Companies Act 1985.

786 LONDON ROAD
THORNTON HEATH
SURREY
CR7 6JB

Bharat Shah
BHARAT SHAH & CO
CHARTERED ACCOUNTANTS
REGISTERED AUDITORS

Date: 3rd December 1994

JOINT COUNCIL FOR THE WELFARE OF IMMIGRANTS LIMITED

INCOME AND EXPENDITURE ACCOUNT FOR
THE YEAR ENDED 31ST MARCH 1994

		1994		1993	
	Notes	£	£	£	£
INCOME					
Grants and Donations	(2)		236,693		220,406
Sales of Publications		20,438		22,821	
Handbook Fund		-		1,633	
		<u>20,438</u>	20,438	<u>24,454</u>	
Affiliation and Membership		14,357		13,481	
Training and Conferences		21,393		20,941	
		<u>35,750</u>		<u>34,422</u>	
Fundraising Events		24,029		3,067	
Interest		416		957	
Legal Aid		38,232		52,886	
Other Income		6,202		2,174	
Other Receipts	(11)	1,237		-	
		<u>70,116</u>		<u>59,084</u>	
TOTAL INCOME			<u>362,997</u>		<u>338,366</u>
TOTAL EXPENDITURE			(360,957)		(348,186)
SURPLUS/(DEFICIT) FOR THE YEAR BEFORE TAXATION			2,040		(9,820)
Corporation Tax	(12)		(67)		-
SURPLUS/(DEFICIT) FOR THE YEAR AFTER TAXATION			<u>1,973</u>		<u>(9,820)</u>
Retained Surplus/(Deficit) Brought Forward			(6,378)		3,442
Retained Surplus/(Deficit) Carried Forward			<u>(4,405)</u>		<u>(6,378)</u>

There were no recognised gains and losses for 1993 and 1994 other than those included in the income and expenditure account.


The notes on page 6 to 9 form part of these financial statements.

JOINT COUNCIL FOR THE WELFARE OF IMMIGRANTS LIMITED

BALANCE SHEET AS AT 31ST MARCH 1994

		1994		1993	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Fixed Assets	(8)		97,118		96,238
CURRENT ASSETS					
Stock	(7)	1,767		-	
Debtors	(9)	34,080		19,316	
Cash at bank and in hand		14,169		10,546	
		<u>50,016</u>		<u>29,862</u>	
CURRENT LIABILITIES					
Creditors, Accruals and Deferred Income	(10)	55,914		36,873	
		<u>55,914</u>		<u>36,873</u>	
NET CURRENT (LIABILITIES)			(5,898)		(7,011)
TOTAL NET ASSETS			<u>91,220</u>		<u>89,227</u>
REPRESENTED BY :					
CAPITAL FUNDS					
General Capital Fund			93,088		93,088
FUNDS CARRIED FORWARD					
Property maintenance fund	(4)	1,414		1,677	
Handbook Fund	(5)	-		(283)	
European Directory	(6)	1,123		1,123	
			2,537		2,517
INCOME & EXPENDITURE ACCOUNT			(4,405)		(6,378)
TOTAL CAPITAL			<u>91,220</u>		<u>89,227</u>

The financial statements were approved by the board on 3rd December 1994 and signed on its behalf.



 DIRECTOR

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 DIRECTOR

The notes on page 6 to 9 form part of these financial statements.

JOINT COUNCIL FOR THE WELFARE OF IMMIGRANTS LIMITED

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 1994

1. PRINCIPAL ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's accounts.

a) Basis of preparation of accounts

The financial statements are prepared under the historical cost convention and include the results of the organisation's operations which are described in the Directors' Report and all of which are continuing.

The company has taken advantage of the exemption in FRS 1 from the requirement to produce a cashflow statement on the grounds that it is a small company.

(b) Depreciation

Depreciation has been provided to write off the cost of fixed assets on the following rates:

Fixtures & Fittings	20	% Straight Line
Computer Equipment	33 1/3	% Straight Line
Freehold Property	2	% Reducing Balance

c) Capital Funds

Capital funds received for the purchase of fixed assets are amortised at the same rate as depreciation is charged on the underlying assets.

d) Stock

These have been valued consistently by the directors at the lower of cost and net realisable value.

2. INCOME - GRANTS & DONATIONS

(Income represents mainly monies received from trusts and donors which supported JCWI in its work in the current financial year.

	1994	1993
Trusts :		
Immigrants' Aid Trust	141,720	134,200
Bestway Foundation	-	2,000
Tudor Trust	-	4,500
	<u>141,720</u>	<u>140,700</u>
Other organisations	88,439	71,064
General Donations	6,534	8,642
Total	<u>236,693</u>	<u>220,406</u>

JOINT COUNCIL FOR THE WELFARE OF IMMIGRANTS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31ST MARCH 1994

2. INCOME - GRANTS & DONATIONS

	1994	1993
Other organisations :		
Asylum Rights Campaign	-	980
British Council	1,000	1,200
Christian Aid	7,500	7,500
Commission of the European Communities	2,177	-
Council of Churches for Britain and Ireland	6,000	-
Grant - NALGO	12,489	-
Grant - Hand in Hand	1,000	-
London Borough of Islington	23,020	22,977
London Borough Grants Committee	30,903	25,532
Methodist Church - Division of Social Responsibility	2,650	2,650
Methodist Church - Division of Social Responsibility (World Development fund)	-	500
Methodist Church - Fund For Human Need	600	-
Methodist Church - Jamaica Trip	1,100	-
Richmond upon Thames CAB	-	3,000
World Council of Churches	-	6,725
	<u>88,439</u>	<u>71,064</u>

3. The accounts identify separately the gross income received from sales of publications, training course fees, etc run by JCWI; and only the directly identifiable costs of such activities are allocated to those headings. All salaries are allocated to the main salary expenditure although, clearly, staff have been engaged in those activities.

a) LONDON BOROUGH GRANTS SCHEME

London Boroughs Grants Scheme (1)

£30,903 was received towards the costs of operating JCWI's information and training programme in the Greater London area. Expenditure incurred is included under the salaries, training expenses, office and premises costs, expenditure items in the Income and Expenditure Statement.

The grant was utilised in the following manner :

1. Information and Training Officer

Annual salary with NIC costs	
22,652 @ 70 %	15,857

2. Administrative Secretary

Annual salary with NIC costs	
14,426 @ 70 %	10,098

3. Training Expenses

3,180 @ 70.2 %	2,232
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4. Office and premises costs

38,027 divided by 14 staff	2,716
	<u>30,903</u>

JOINT COUNCIL FOR THE WELFARE OF IMMIGRANTS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31ST MARCH 1994

b) THE LONDON BOROUGH OF ISLINGTON

£ 23,020 was received from the London Borough of Islington to meet the salary and NIC oncosts of an adviser to provide advice and information on nationality, immigration and asylum law to the residents of the London Borough of Islington. Expenditure on this staff member is included in the salaries expenditure item in the Income and Expenditure Account.

4. The Property Maintenance Fund

This fund was set up to effect necessary repairs to the building.

	1994	1993
Balance B/Fwd	1,677	2,352
Less:Expenses	(263)	(675)
Balance C/Fwd	<u>1,414</u>	<u>1,677</u>

5. The Handbook Fund

This fund was set up to pay costs associated with the production and continued publication of an immigration adviser's handbook.

	1994	1993
Balance B/Fwd	(283)	4,729
Add:Income from Nuffield Foundation	-	3,250
	(283)	7,979
Less:Print & Production Expense 2,503		6,629
:Depreciation on computer -		1,633
:W/Off to Publication Costs (2,786)		-
	<u>283</u>	(8,262)
Balance C/Fwd	<u>-</u>	<u>(283)</u>

6. The European Directory

	1994	1993
Balance B/Fwd	1,123	(1,272)
Income -		4,790
Less:Printing & Postage -		(2,395)
	<u>-</u>	<u>2,395</u>
Balance C/Fwd	<u>1,123</u>	<u>1,123</u>

7. STOCKS

	1994	1993
Stock - Books and Publication	1,767	-
	<u>1,767</u>	<u>-</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31ST MARCH 1994

8. Tangible Fixed Assets

	FREEHOLD PREMISES	FIXTURES & EQUIPMENT	COMPUTER EQUIPMENT	TOTAL
Cost:				
At 01.04.93	93,088	19,901	22,227	135,216
Additions	-	1,476	4,130	5,606
At 31.03.94	<u>93,088</u>	<u>21,377</u>	<u>26,357</u>	<u>140,822</u>
Depreciation:				
At 01.04.93	-	(18,307)	(20,671)	(38,978)
Charge for the Year	(1,862)	(709)	(2,155)	(4,726)
At 31.03.94	<u>(1,862)</u>	<u>(19,016)</u>	<u>(22,826)</u>	<u>(43,704)</u>
Net Book Value :				
At 01.04.93	<u>93,088</u>	<u>1,594</u>	<u>1,556</u>	<u>96,238</u>
At 31.03.94	<u>91,226</u>	<u>2,361</u>	<u>3,531</u>	<u>97,118</u>

The legal ownership of the freehold property at 115 Old Street vests in the names of the Trustees of the JCWI. The freehold property is now being transferred to Immigrants' Aid Trust or its Trustees.

9. Debtors

	1994	1993
Legal Aid Disb Recoverable	12,028	18,042
D A S	10,000	-
British Council	1,000	-
Northmoor Trust	4,000	-
Travel Loans for employees	2,035	-
Immigrants Aid Trust	5,017	1,274
	<u>34,080</u>	<u>19,316</u>

10. Creditors and Accruals

	1994	1993
V A T	6,800	11,092
Other Taxation and Social Security	8,286	5,063
Other Creditors	33,688	16,290
Accruals and Deferred Income	7,140	4,428
	<u>55,914</u>	<u>36,873</u>

Following specialist advice, JCWI has registered for VAT in January 1994.

11. Other Receipts

These relates to over-provision of liability to H M Customs and Excise following registration in January 1994.

12. Corporation Tax

	1994	1993
Corporation Tax at 25% (1993 - 25%)	67	-
	<u>67</u>	<u>-</u>