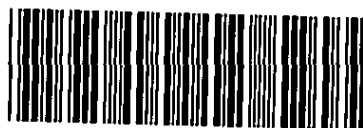


DETENTION ADVICE SERVICE
(Company limited by guarantee no 03289045
registered charity no. 1060145)

UNAUDITED REPORT AND FINANCIAL STATEMENTS

FOR THE 15 MONTH PERIOD ENDED 30 JUNE 2013

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DETENTION ADVICE SERVICE

(Company limited by guarantee no 03289045, registered charity no 1060145)

REPORT AND FINANCIAL STATEMENTS

For the 15 month period ended 30 June 2013

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DETENTION ADVICE SERVICE

LEGAL AND ADMINISTRATIVE DETAILS

For the 15 month period ended 30 June 2013

Management Committee

Edward Maw	Refugee Council - Chair from 29 01 14
Kassim Gaffar	Individual member - Treasurer - Appointed 28 02 13
Annell Smith	Individual member - Appointed 23 04 12
Julian Norman	Individual member - Appointed 28 02 13
John Townley	Individual member - Appointed 11 09 12, Resigned 10 02 14
Martine Lignon	Individual member - Resigned 29 01 14
Jeanne Steele	Individual member - Appointed 28 02 13, Resigned 19 12 13
Suko Fricke	Individual member - Appointed 28 02 13, Resigned 19 12 13
Adeline Trude	Individual member - Appointed 28 02 13, Resigned 13 11 13
Jon Collins	Individual member - Appointed 23 04 12, Resigned 12 11 13
Jasbindar Bhatoa	Individual member - Resigned 29 07 13
Hugo Tristram	Individual member - Resigned 15 05 12

Director / Secretary Nigel Caleb

Company reg no 03289045

Charity reg no 1060145

Registered office Unit B3
62 Beechwood Road
London
E8 3DY

Telephone 020 7254 6888

Fax 020 7254 8555

Email das@detentionadvice.org.uk

Website <http://www.detentionadvice.org.uk/>

Independent Examiner

James Gare ACA DChA
MHA MacIntyre Hudson
Chartered Accountants
New Bridge Street House
30-34 New Bridge Street
London EC4V 6BJ

Bankers

CAF Bank Ltd
25 Kings Hill Avenue
West Malling
Kent ME19 4JQ

Solicitors

Bates Wells & Braithwaite
2-6 Cannon Street
London EC4M 6YH

DETENTION ADVICE SERVICE

MANAGEMENT COMMITTEE'S REPORT

For the 15 month period ended 30 June 2013

The members of the Management Committee, who are also the Directors of the Charity for Company Law purposes, and Trustees for Charity Law purposes, submit their annual report and the financial statements of Detention Advice Service for the period. The Management Committee has changed the Charity's financial period to June. To facilitate this, these accounts are prepared for a fifteen month period. The Management Committee confirms that the annual report and financial statements of the Charity comply with current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities (revised 2005)'.

Structure

The Charity is registered as a charitable company limited by guarantee and is governed by its memorandum and articles of association. The Charity has no share capital or debentures, hence there are no directors' interests requiring disclosure. In the event of the Charity being wound up each member is required to contribute an amount not exceeding £1.

At its AGM on 28 February 2013, the Charity adopted new Articles of Association of the Company in substitution for, and to the exclusion of, its existing Articles of Association. These Articles of Association were duly registered at Companies House.

Objectives and Activities

The Charity is established for the provision of relief for Immigration Act detainees who are in conditions of need, hardship or distress, in particular by the provision of information and advice.

We aim, through the provision of advice surgeries in prisons, to empower foreign nationals to make informed decisions. We provide them with independent legal advice on immigration issues, support and information. We aim to train to inform other organisations and to raise awareness about detention issues.

Public Benefit

Our objectives are set to reflect our charitable aims and the ethos of the organisation. In setting our objectives and planning our activities our Management Committee have given careful consideration to the Charity Commission's general guidance on public benefit.

Achievements and performance

In support of its objects, the Charity carried out the following activities during the period.

Advice surgeries

Advice Workers held surgeries in 14 prison sites during the 15 month period, providing immigration advice, support and information. Both group meetings and individual one-to-one sessions were held and DAS workers helped prisoners with a range of issues including Deportation, Automatic Deportation, Nationality, Removal, Asylum, Bail, Detention, Temporary Admission, Solicitor referrals, FRS, ERS, Contact with family/ third parties, Property and Prison Regime. The work was carried out in 12 male, 1 female and 2 young offender establishments.

DETENTION ADVICE SERVICE

MANAGEMENT COMMITTEE'S REPORT

For the 15 month period ended 30 June 2013

Prisons visited were HMPs Belmarsh, Bristol, Bronzefield, Bullingdon, High Down, Isle of Wight (Albany, Camphill and Parkhurst), Maidstone, Pentonville, Thameside, Wandsworth, Winchester, and HM Young Offenders Institute (HMYOI) Reading

In addition to the onsite visits, Advice Workers provided advice by telephone and letter dealing with an additional 58 prisons and some 1203 letters

Training

The Charity continued its work in the community, training groups so that more resources are available for signposting persons in need of immigration assistance to sources of help. We continued to draw on solicitors on the DAS rota so as to facilitate coverage of areas such as domestic violence, homelessness and benefits for the training in the community

The Charity continued to support the staff of all prisons we work in, sitting on relevant committees, providing training and being a resource that any staff member could call on for assistance with any foreign national prisoner issue

The Charity aims to expand its training provision as a potential income source

Information Work

The charity maintained the work it had started in communication and information areas keeping its website up-to-date, producing a monthly newsletter and having a twitter account

These media initiatives provide supportive information for those who work with Foreign National Prisoners. They also allow DAS to promote up-to-date awareness, engagement and dissemination in the voluntary sector, and amongst the general public, of the issues of foreign nationals in or at risk of immigration detention

DAS contributed to various consultations and works with various groups including ARC Detention, which is primarily an information sharing forum for organisations working in the detention sector, and the Detention Forum

The Charity also attends Criminal Justice Alliance members' meetings and stakeholders meetings of statutory groups in the detention estate

Esmée Fairbairn Foundation funded project

DAS is currently working on an awareness raising project on foreign nationals in prison aimed at MPs and peers. The project, funded by the Esmée Fairbairn Foundation, will produce and publish a briefing on foreign national prisoners. DAS will also promote the briefing including in a programme of face-to-face advocacy work targeted at key parliamentarians. Key outcomes for the project are that parliamentarians have an improved understanding of foreign national issues, the implementation of the immigration process and the adverse financial and resource costs of current policy

Conference

The charity's fourth annual conference was held on 16th December 2013, under the title of "Foreign National Prisoners – Changing & Challenging Times"

DETENTION ADVICE SERVICE

MANAGEMENT COMMITTEE'S REPORT

For the 15 month period ended 30 June 2013

Lord Ramsbotham, Co-Chair, All Party Parliamentary Penal Affairs Group and former HM Chief Inspector of Prisons, chaired the morning session which included a panel discussion on the conference theme. Panellists were Hamish Arnott, Partner, Bhatt Murphy Solicitors, Nick Hammond, London Probation Trust, Graham Wilkinson, Head of Foreign National Offender Policy, NOMS (National Offender Manager Service) and Alison Harvey, Legal Director ILPA (Immigration Law Practitioners' Association).

Colleague organisations, solicitors and other groups DAS works with supported the conference with the provision of expertise in workshops. These included One Paper Buildings (Julian Norman), Wilson & Co Solicitors (Nina Rathbone-Pullen), Bail for Immigration Detainees (BID) (Nicholas Beales), UK Immigration Enforcement (Nick Talbot) and Bar Pro Bono (Richard Booth).

ILPA's Legal Director, Alison Harvey chaired the afternoon session during which panellists provided discourse on the topic "Foreign National Prisoners – Detention Advice in an age of Austerity". Panel members were, Richie Folkes, former foreign national prisoner, Julian Norman, Barrister, One Paper Buildings and DAS Trustee, Michaela Jarosinska, Hibiscus and Maria Fridye, DAS Advice Worker.

DAS continued to use the conference to raise awareness of issues pertinent to our client group and to encourage discussion. The Charity, through these annual conferences, also seek to disseminate best practice and to this end there were workshops on the "Role of Foreign National Co-ordinators & Best Practice" facilitated by Trudie Omond, DAS Casework Supervisor.

The conference, held at the Bernie Grant Arts Centre in North London, attracted participants from voluntary, public and private sectors. These included both the private and public sector prisons, the Probation Service, UK Immigration Enforcement, BID and Prison Reform Trust (PRT). A full report of the December 2013 conference will be available on the DAS website. Strong positive feedback was received from delegates.

The Charity would like to thank our Conference sponsors whose generous support made the 2013 Conference possible – focus P C Support Services, Freemans solicitors, Garden Court Chambers, ias Immigration Advice Service, Jordache Leigh Waters, London Probation Trust, MHA MacIntyre Hudson, Malik & Malik Solicitors, TRP Solicitors Ltd, Wesley Gryk Solicitors LLP, Wilsons & Co Solicitors, AW 60 Charitable Trust.

Continued Need

The Charity continues to see an increase in the need for its work and keeps engaging in discussions with various prison service establishments for the provision of the service. However, the current economic climate and cuts made to establishments' budgets continue to make it difficult for prisons to commit. We noted in our last report that UK Immigration Enforcement's (then UKBA) presence in prisons is mistakenly being considered by some as providing immigration advice. This clearly, is not the case, but this confusion means that, where there is no independent immigration advice provided, prisoners are facing serious decisions made about them without their understanding of the legal framework and processes that govern these decisions.

DAS believes this situation leads to injustice and will continue to push for prisons to follow the letter and spirit, of Prison Service Instruction, PSI 52/2011, which stipulates that both independent legal advice and UKBA's intervention must be provided. The Prison Service Instruction specifically mentions DAS in how prisons can achieve its specifications.

Extract from PSI 52/2011 Issue date 4th November 2011

"Output 2. Prisoners are able to access independent immigration advice"

2.75 Prison Service staff should not offer advice on immigration law or procedures. Nevertheless, it is important that prison establishments ensure that both UKBA and independent immigration advice are available for prisoners to access when it is required.

DETENTION ADVICE SERVICE

MANAGEMENT COMMITTEE'S REPORT

For the 15 month period ended 30 June 2013

2 76 The Immigration and Asylum Act 1999 made it unlawful for anyone to provide unregulated immigration advice or immigration services. The code setting out the standards that immigration advisers must meet is set, maintained and regulated by the Office of the Immigration Services Commissioner (OISC). Immigration advisers must be fit and competent and registered with the OISC unless they are regulated by one of the designated professional bodies, e.g. solicitors registered with the Law Society.

2 77 It is important to ensure that any immigration advisor is registered as "immigration advice and services" covers a wide range of activities ranging from advocacy before the First Tier Tribunal Immigration and Asylum Chamber to ensuring that an applicant completes the correct application form. This is because of the seriousness of the outcome for the prisoner of such advice or action. Further detail and a list of registered practitioners can be found on the OISC website at www.oisc.gov.uk.

2 78 The Detention Advice Service (DAS) provides information, advice and support to individuals with immigration problems who are detained or are threatened with detention. They offer a free independent, confidential and impartial service to their clients. DAS have a Quality Mark from the Legal Services Commission. More details can be found on their website at www.detentionadvice.org.uk.

Finance

The Charity has had a difficult period in which some sources of funding were lost and efforts to replace the funding and to secure additional income was not successful. This has resulted in a significant loss in the 15 month period to June 2013 of £24,072 reducing overall reserves to £14,311. Trustees are monitoring the situation on an ongoing basis and have agreed cuts in a number of expenditure areas.

The Charity has had its Service Level Agreements renewed with the prisons it currently works in and secured an additional contract. This covers a significant part of its income and with the committed grants from Trusts and Foundations that support the Charity's work, Trustees feel that while the situation is dire, the Charity remains a going concern. The Charity's continued existence will depend on its successes in raising the additional income needed and improving its Reserves position. The Trustees continue to monitor the situation.

In keeping with its Reserves Policy (see below), the Charity's aim is to increase income from its operations to contribute to its Reserves.

Policies and organisation of the Charity

DAS provides an impartial, independent, confidential and free service to all its clients and recognises the importance of equal opportunities in all areas of its work.

The day-to-day management of the Charity is undertaken by the Director who reports to the Management Committee, which is responsible for the overall management of the Charity. The Charity also has four other paid staff.

The Committee is composed of representatives of refugee community groups and other organisations providing assistance to immigration detainees and interested individuals. It meets six times a year. Committee members are elected by the members of the Charity at the Annual General Meeting. The Committee has the power to fill vacancies but members so appointed serve only until the next Annual General Meeting at which time they are eligible for re-election. Details of the Committee members

DETENTION ADVICE SERVICE

MANAGEMENT COMMITTEE'S REPORT

For the 15 month period ended 30 June 2013

(and the organisations they represented) who served during the period and since are shown on page 1

Reserves policy

The Management Committee's policy is to build free reserves equivalent to 3 to 6 months of total expenditure, at the end of the period they stood at £311, below this target level. The Trustees are looking at ways to bring back its free reserves in line with its policy. The Charity has a number of restricted and designated funds, that are represented by cash at bank and fixed assets. The purposes of these funds are detailed in Note 7 of the financial statements.

Responsibilities of the Management Committee

The Management Committee, who are the directors of Detention Advice Service for the purposes of company law, are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the directors are required to

- select suitable accounting policies and then apply them consistently,
- observe the methods and principles in the Charities SORP,
- make judgements and estimates that are reasonable and prudent,
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements,
- prepare the financial statements on the going concern basis (unless it is inappropriate to presume that the Charity will continue in operation).

The directors are responsible for keeping proper accounting records that are sufficient to show and explain the company's transactions, disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the detection and prevention of fraud and other irregularities.

Independent Examiner

The Independent Examiner, MHA MacIntyre Hudson, have indicated their willingness to accept re-appointment under Section 485 of the Companies Act 2006.

Small Company special provisions

The report of the Management Committee has been prepared taking advantage of the small companies exemption of section 415A of the Companies Act 2006. It was approved and authorised for issue, by the Management Committee on 8 April 2014 and signed on its behalf by



Kassim Gaffar
Treasurer

**INDEPENDENT EXAMINER'S REPORT TO THE MANAGEMENT COMMITTEE OF
DETENTION ADVICE SERVICE (REGISTERED COMPANY NO. 03289045)**

I report on the financial statements for the 15 month period ended 30 June 2013 set out on pages 9 to 15

This report is made solely to the Management Committee, as a body, in accordance with regulations made under section 154 of the Charities Act 2011. My work has been undertaken so that I might state to the Management Committee matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Management Committee for my independent examination work, for this report, or for the statement I have given below.

Respective responsibilities of Committee members and independent examiner

The Committee members, who are the directors of Detention Advice Service for the purposes of company law, and the trustees for the purposes of charity law, are responsible for the preparation of the financial statements. The Committee members consider that an audit is not required for this period under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The Company's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the Company is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to

- examine the accounts under section 145 of the 2011 Act,
- follow the procedures laid down in the general Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act, and
- state whether particular matters have come to my attention

Basis of independent examiner's statement

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Company, 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 you as Committee members 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

- 1 which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 386 of the Companies Act 2006, and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met, or

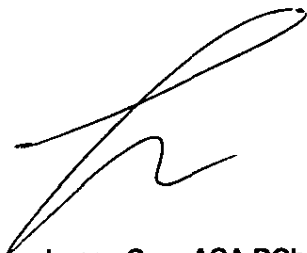
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

DETENTION ADVICE SERVICE

**INDEPENDENT EXAMINER'S REPORT TO THE MANAGEMENT COMMITTEE OF
DETENTION ADVICE SERVICE (REGISTERED COMPANY NO 03289045)**

Emphasis of matter - Going concern

As explained in note 9, the directors have made note of their concerns about going concern and the future activities of the charity



James Gare ACA DChA
MHA MacIntyre Hudson
Chartered Accountants
New Bridge Street House
30-34 New Bridge Street
London EC4V 6BJ

Date 8 April 2014

DETENTION ADVICE SERVICE

STATEMENT OF FINANCIAL ACTIVITIES (Incorporating Income and Expenditure Account) For the 15 month period ended 30 June 2013

	Notes	Unrestricted Funds 2013 £	Restricted Funds 2013 £	Total Funds 2013 £	Total Funds 2012 £
INCOMING RESOURCES					
Grants receivable	2	53,396	209,947	263,343	263,106
Donations and gifts in kind		1,947	-	1,947	524
Investment income		82	-	82	92
TOTAL INCOMING RESOURCES		55,425	209,947	265,372	263,722
RESOURCES EXPENDED					
Staff salary costs	3	19,803	204,176	223,979	204,922
Staff travel		2,580	5,771	8,351	9,007
Staff training		905	-	905	2,676
Volunteer expenses		463	-	463	162
Interpreters		2,983	-	2,983	4,044
Office rent and occupancy costs		19,226	-	19,226	14,716
Office expenses		1,160	-	1,160	424
Telephone and postage		4,931	-	4,931	3,535
IT		1,625	-	1,625	2,672
Stationery and printing		5,227	-	5,227	4,550
Conference		1,885	-	1,885	463
Insurance		3,117	-	3,117	1,514
Depreciation		1,112	-	1,112	887
Examiner's remuneration		3,914	-	3,914	-
Auditors' remuneration					
Audit fee		-	-	-	4,116
Under provision in earlier year		1,200	-	1,200	-
Accounting work and support		-	-	-	1,164
Legal and Professional fees		6,506	-	6,506	-
Sundry expenses		2,726	-	2,726	3,010
Bank charges		134	-	134	60
TOTAL RESOURCES EXPENDED		79,497	209,947	289,444	257,922
Net Income / (Expenditure)		(24,072)	-	(24,072)	5,800
TOTAL FUNDS AT 1 APRIL 2012		38,383	-	38,383	32,583
TOTAL FUNDS AT 30 June 2013		£ 14,311	£ Nil	£ 14,311	£ 38,383

NOTE

Movements in restricted and designated funds are shown in Note 7

The annexed notes form part of these financial statements

DETENTION ADVICE SERVICE (company limited by guarantee No 03289045)**BALANCE SHEET**
As at 30 June 2013

	Notes	£	2013 £	£	2012 £
FIXED ASSETS					
Tangible assets	4		668		1,780
CURRENT ASSETS					
Debtors	5	16,552		10,836	
Cash at bank and in hand		39,838		39,166	
		<u>56,390</u>		<u>50,002</u>	
CREDITORS amounts falling due within one year	6	(42,747)		(13,399)	
NET CURRENT ASSETS			<u>13,643</u>		<u>36,603</u>
NET ASSETS / TOTAL ASSETS LESS CURRENT LIABILITIES		<u>£ 14,311</u>		<u>£ 38,383</u>	
FUNDS					
Unrestricted funds					
Designated Contingencies Fund	7		14,000		29,000
General Fund	7		311		9,383
			<u>£ 14,311</u>		<u>£ 38,383</u>

For the period ended 30 June 2013 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. No members have required the company to obtain an audit of its accounts for the period in question in accordance with section 476 of the Companies Act 2006. The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These financial statements have been prepared in accordance with the provisions of the Companies Act 2006 applicable to companies subject to the small companies' regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008). They were approved, and authorised for issue, by the Management Committee on 8 April 2014 and signed on its behalf by -



KASSIM GAFFAR, Treasurer

The annexed notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
For the 15 month period ended 30 June 2013

1 ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of the financial statements are set out below, have remained unchanged from the previous year and have been consistently applied

Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention and in accordance with applicable accounting standards, the Companies Act 2006, the Charities SORP ("Accounting and Reporting by Charities Statement of Recommended Practice (revised 2005)") and the Financial Reporting Standard for Smaller Entities (effective April 2008)

The effect of events relating to the period ended 30 June 2013 which occurred before the date of approval of the financial statements by the Management Committee has been included in the financial statements to the extent required to show a true and fair view of the state of affairs at 30 June 2013 and the results for the period ended on that date

The Charity's financial period has been changed to June and these accounts have been for a fifteen month period to facilitate this

Fund accounting

Unrestricted funds comprise accumulated surpluses and deficits on general funds. They are available for use at the discretion of the Management Committee in furtherance of the general charitable objects

Designated funds are amounts that have been set aside at the discretion of the Management Committee

Restricted funds are funds that are to be expended in accordance with specific restrictions imposed by the donors or which have been raised by the Charity for specific purposes. Income given for core operating costs is treated as unrestricted. The aim and use of each restricted fund is set out in Note 7 to the financial statements

Incoming resources

All donations are included in full in the Statement of Financial Activities as they are received. Grants are accounted for in the period specified for their use by the donors provided that any conditions for receipt have been met. Bank interest is included in the Statement of Financial Activities as it is earned

Resources expended

All expenditure is accounted for gross, and when incurred

Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised. Depreciation is calculated so as to write off the cost of fixed assets over their estimated useful lives of 5 years

Pension costs

The Charity operates a defined contribution pension scheme the assets of which are held separately from those of the Charity in an independently administered fund. Contributions payable for the period are charged in the Statement of Financial Activities

DETENTION ADVICE SERVICE

NOTES TO THE FINANCIAL STATEMENTS For the 15 month period ended 30 June 2013

Donated services and gifts in kind

Gifts in kind are included in the accounts on the basis of their value to the Charity

2 GRANTS RECEIVABLE	Unrestricted Funds 2013 £	Restricted Funds 2013 £	Total Funds 2013 £	Total Funds 2012 £
HMYOI Reading	-	3,918	3,918	3,032
HM Prison Bristol	-	2,889	2,889	2,805
HM Prison Maidstone	-	1,830	1,830	21,963
HM Prison Bullingdon	-	10,205	10,205	8,131
HM Prison Wandsworth	-	13,593	13,593	10,875
HM Prison Highdown	-	5,420	5,420	5,262
HM Prison Brixton	-	-	-	11,059
HM Prison Pentonville	-	5,618	5,618	11,235
HM Prison Belmarsh	-	17,554	17,554	14,043
HM Prison Bronzefield	-	12,936	12,936	10,349
HMP Peterborough	-	-	-	9,953
HMP Isle of Wight	-	5,931	5,931	4,588
HMP Thameside	-	11,200	11,200	-
HMP Winchester	-	7,289	7,289	5,639
		98,383	98,383	118,934
London Councils	-	44,173	44,173	44,172
Sisters of Charity of St Jeanne Antide	-	15,000	15,000	20,000
The Norda Trust	-	2,000	2,000	2,000
Brown-Mellows Trust	-	-	-	5,000
The London Legal Support Trust	-	11,250	11,250	-
The Law Society Charity	6,250	-	6,250	5,000
Wates Foundation	10,000	-	10,000	10,000
Saxham Trust	-	1,250	1,250	1,000
Trust for London	18,333	-	18,333	22,500
Odin Charitable Trust	2,500	-	2,500	2,000
Marsh Christian Trust	688	-	688	500
LankellyChase Foundation	15,000	-	15,000	15,000
Lloyds TSB Foundation for England and Wales	-	-	-	15,000
Jill Franklin Trust	-	-	-	500
AW 60 Charitable Trust	-	938	938	-
Oak Trust	625	-	625	500
Esmee Fairbairn Foundation	-	10,908	10,908	-
AB Charitable Trust	-	18,750	18,750	-
29th May 1961 Charitable Trust	-	6,250	6,250	-
Other grants	-	1,045	1,045	1,000
	£ 53,396	£ 209,947	£ 263,343	£ 263,106

The grants from HM Prisons were contributions towards the costs of running the Advice Surgeries

DETENTION ADVICE SERVICE

NOTES TO THE FINANCIAL STATEMENTS For the 15 month period ended 30 June 2013

The London Councils grant was to fund the position of the Director and to improve access to advice for Black and Ethnic Minority Refugees and migrant communities, it was fully expended in the year. The Trust for London grant was towards providing advice in prisons, detention centres and the community.

3 EMPLOYEES AND MANAGEMENT COMMITTEE	2013	2012
	£	£
Salaries and wages	175,360	173,519
National insurance	33,279	17,521
Pension costs (see below)	15,340	13,882
	£ 223,979	£ 204,922

The Charity operates a defined contributions pension scheme for its staff, the assets of which are held and administered independently by The Pensions Trust. The Charity contributes 8% of gross salaries of staff and has no commitments beyond these regular contributions provided that it remains within the scheme, which it intends to do. The Charity had outstanding pension contributions of £822 (2012 - £1,162) at the period end.

During the period the full-time equivalent number staff was 6 - a Director, 3 advice workers, an advice/information worker, and an administrator (2012 - 7).

No member of staff earned more than £60,000.

Management Committee members received £30 in reimbursed expenses during the period (2012 - Nil) and the Charity purchased Trustees' Insurance £284 (2012 - Nil).

4 TANGIBLE FIXED ASSETS - OFFICE EQUIPMENT

	£
Cost	
At 1 April 2012	12,708
Increase in period	-
At 30 June 2013	12,708
Depreciation	
At 1 April 2012	10,928
Charge for the period	1,112
At 30 June 2013	12,040
Net book value	
At 31 March 2012	£ 1,780
At 30 June 2013	£ 668

DETENTION ADVICE SERVICE

NOTES TO THE FINANCIAL STATEMENTS For the 15 month period ended 30 June 2013

5 DEBTORS	2013 £	2012 £
Grants receivable	14,004	6,724
Expense advances to staff	600	1,000
Prepayments and other debtors	1,948	3,112
	<u>£ 16,552</u>	<u>£ 10,836</u>

6 CREDITORS AMOUNTS FALLING DUE WITHIN ONE YEAR	2013 £	2012 £
Social security and other taxes	4,753	4,246
Other creditors	18,766	1,543
Pension contributions payable	822	1,162
Accruals	4,867	6,448
Deferred grant income (see below)	17,142	-
	<u>£ 42,747</u>	<u>£ 13,399</u>

Deferred grant income

Balance at 1 April 2012	-	16,802
Additions during the period	28,050	-
Amount released to incoming resources	(10,908)	(16,802)
Amount deferred in the period	-	-
Balance at 30 June 2013	<u>£ 17,142</u>	<u>£ Nil</u>

7 STATEMENT OF FUNDS	Brought Forward £	Incoming Resources £	Resources Expended £	Transfers £	Carried Forward £
SUMMARY OF FUNDS					
Designated					
Contingencies Fund	29,000	-	(15,000)	-	14,000
General Fund	9,383	55,425	(64,497)	-	311
	<u>38,383</u>	<u>55,425</u>	<u>(79,497)</u>	<u>-</u>	<u>14,311</u>
Restricted Funds	-	209,947	(209,947)	-	-
	<u>£ 38,383</u>	<u>£ 265,372</u>	<u>£ (289,444)</u>	<u>£ Nil</u>	<u>£ 14,311</u>

The income funds of the Charity include the Contingencies Fund, which has been set aside from unrestricted funds by the Management Committee. The purpose of the Fund is to ensure that the Charity will have sufficient resources, in the event of a funding short-fall, to enable services to detainees to be maintained while other options are explored, or, in the worst case, for arrangements to be made for an orderly wind-down of activities, involving the minimum distress to detainees. Currently the Fund is insufficient to meet the Charity's commitments in the event of a loss of funding and the Management Committee is working to build these reserves.

DETENTION ADVICE SERVICE

NOTES TO THE FINANCIAL STATEMENTS For the 15 month period ended 30 June 2013

	Brought Forward £	Incoming Resources £	Resources Expended £	Transfers £	Carried Forward £
RESTRICTED FUNDS					
Director salary costs	-	44,172	(44,172)	-	-
Advice surgeries in prisons	-	165,775	(165,775)	-	-
	<u>£ Nil</u>	<u>£ 209,947</u>	<u>£ (209,947)</u>	<u>£ Nil</u>	<u>£ Nil</u>

The period end Contingencies Fund balance was represented by net current assets

8. LEASING COMMITMENTS

At 30 June 2013 the Charity had annual commitments under a non-cancellable operating lease on its photocopier and a cancellable lease, three month notice period, on its office as detailed below

	Land and buildings		Other	
	2013	2012	2013	2012
	£	£	£	£
Operating leases which expire				
within one year	-	9,300	-	-
within two to five years	18,369	-	3,451	2,816
	<u>18,369</u>	<u>9,300</u>	<u>3,451</u>	<u>2,816</u>

9 GOING CONCERN

As discussed in the Management Committee's report, the Charity's free reserves were very small at the period end. The Charity has had a difficult year in which funding has fallen, however, Service Level Agreements were renewed with the prisons it currently works in, an additional contract secured and some Trust and Foundation funding obtained for two and three years. Cash flow estimates indicate that the Charity will be able to deliver the committed activities while continuing to seek new funding sources and Trustees have therefore prepared the financial statements on the going concern basis.