

Registered Charity Number
1092647

Registered Company Number
04228876

Leeds Asylum Seekers' Support Network
(A Company Limited by Guarantee)

Report and Accounts

31 March 2005



Leeds Asylum Seekers' Support Network
Report and accounts
Contents

	Page
Trustees' report and Statement of Trustees Responsibilities	1 - 9
Accountants' report	10
Statement of Financial Activities	11
Profit and loss account	12
Recognised Gains and Losses	13
Balance sheet	14
Notes to the accounts	15 - 22
Detailed Statement of Financial Activities	23 - 25

Leeds Asylum Seekers Support Network The Report of the Trustees

The trustees present their annual report and accounts for the year ended 31st March 2005

Name, registered office and constitution of the charity

The full name of the charity is Leeds Asylum Seekers' Support Network. The charity is also known as LASSN.

The company was incorporated on 5th June 2001 under the Companies Act 1985 with company number 04228876.

The registered charity number is 1092647.

The registered office is 233 - 237 Roundhay Road, Leeds, LS8 4HS

The telephone number is 0113-380-5690

The objects of the charity and how it is attempting to achieve the objectives

The charity is constituted as a company limited by guarantee and is therefore governed by a memorandum and articles of association. The directors of the company are also trustees of the charity.

The objects of the charity shall be to promote the benefit of asylum seekers and refugees in the Leeds Metropolitan District who are in need by virtue of their social circumstances, by raising awareness of issues surrounding asylum seekers and refugees. In particular but not exclusively through the provision of education and facilities for recreation or leisure time occupation with the object of improving the conditions of life for said persons.

The restrictions in the charity's activities imposed by its memorandum and articles are that any ancillary activities should be restricted to those that support the furtherance of the above objects.

The charity's principal activities

The charity's principal activities are as set out below.

Raising awareness on issues relating to asylum seekers and refugees, particularly concerning destitution, by giving formal talks, contributing to training on asylum to agencies in Leeds, organising seminars, providing training to LASSN volunteers, producing a quarterly newsletter and being involved with refugee networks.

Assisting asylum seekers and refugees experiencing isolation and difficulties coping with UK way of life through one to one befriending scheme.

Offering English tuition at home to asylum seekers and refugees who cannot access English classes because of health problems, caring responsibilities or gender constraints.

Organising community initiatives which involve and benefit asylum seekers and refugees, as well as supporting emerging refugee community organisations.

Providing emergency accommodation to destitute asylum seekers through ShortStop, where hosts offer a bed and evening meal in their homes on a night-by-night basis.

Managing a Hardship Fund for payments to destitute asylum seekers.

Objectives achieved in the year: a review of activities and significant changes, development and plans for the future

Introduction

The board of trustees are very satisfied with the increased performance of the charity during the year and consider that at 31 March 2005, although LASSN has strong support for its work within the local community, evidenced by the quality and availability of volunteers and financial support for its work with destitute asylum seekers in particular, the key role it plays in Leeds is uncertain as short term funding contracts come to an end and new funding contracts need to be renewed or established in order to continue with its activities.

The particular ways in which objectives have been achieved are described below.

Achievement of objectives and review of activities

Social Services, Housing, NHS, Education and Refugee Agencies have all made referrals for refugees and asylum seekers to benefit from LASSN's projects. 60 asylum seekers and refugees have been supported through the befriending scheme, enabling them to overcome isolation, build their confidence and become more self-reliant. Befriending volunteers and staff have responded to the increased demand placed upon them due to a wider range of needs arising from developments in asylum legislation and reduced level of support services available to asylum seekers.

67 asylum seekers and refugees have received English tuition at home enabling them to integrate more successfully within British society. All are unable to attend mainstream classes, most learners being women with young children and a few being men with health problems which prevent them attending mainstream classes. A number are illiterate in their native language. 13 have moved on to further learning opportunities.

The Refugee Involvement Worker has supported 28 refugee community organisations by helping to facilitate the Leeds Refugee Forum, given assistance with The Allotments Project and Home and Away women's group which between them benefited 50 individuals, facilitated social gatherings of refugees in the form of international cultural evenings attended by 305 refugees and UK citizens, and encouraged the development of cultural arts among interested individuals from asylum communities.

The Refugee Counsellor has counselled a further 12 clients with mental health and emotional difficulties as a result of persecution and exile who have needed an interpreter to access counselling support.

The Project Manager has given 11 talks on asylum issues to West Yorkshire Police, churches and the faith sector, and statutory sector. 4 training events have been delivered to Yorkshire and Humberside Consortium Regional Training events.

The Project Administrator received 600 enquiries seeking information and advice. The Quarterly newsletter has been expanded and increased circulation to 400 and is delivered to members, volunteers, refugee and statutory agencies, MPs and councillors focussing on the impact of asylum legislation on individuals within the Leeds district.

Leeds City Council benefited by commissioning the update of the directory of services in Leeds for refugees and asylum seekers for its own purposes.

The volunteer ShortStop Co-ordinator has facilitated the charitable accommodation of 150 destitute asylum seekers in the homes of ShortStop hosts. 142 people have received Hardship payments funded by donations.

LASSN is a lead agency in Leeds that is addressing the increased problem of destitution amongst asylum seekers. LASSN has addressed this by working in partnership with St. Vincent Support Centre, St. Georges Crypt and others. LASSN facilitates the Leeds Destitution and Asylum Steering Group to look at how to respond and raise awareness on issues of asylum and destitution in Leeds and liaises with local MP's and policy makers.

LASSN continues to be on the steering group of the Volunteering and Asylum project, a project that promotes good practice on running volunteering services for refugees and asylum seekers and involving refugees and asylum seekers as volunteers.

LASSN continues to play a leading role in establishing Solace, Surviving Exile and Persecution (formerly the Yorkshire and Humberside Refugee Support Centre), a regional service which will offer therapeutic counselling to refugees and asylum seekers who experience mental health problems as a result of persecution and exile.

Significant changes and developments, and plans for the future

On 6 July 2004, a meeting of LASSN trustees and staff met to review its work in the context of recent changes in legislation and the consequent changing needs of asylum

seekers. LASSN's objects were reaffirmed and a decision was made to prioritise LASSN's work with asylum seekers, to tackle issues of destitution and hardship amongst asylum seekers but also to continue to support people who have gained refugee status.

Grants from the Adult Community Learning Theme Chest and The Joseph Rowntree Charitable Trust's West Yorkshire Racial Justice Programme have allowed the English at Home scheme to continue through to 31 March 2006.

The Counselling project has expanded to utilise the skills of 2 volunteer counsellors. Solace is due to take over full management of the project from LASSN in April 2006.

It is planned to employ a Short Stop Co-ordinator in Autumn 2005, funded by Lankelly Foundation. The purpose being to improve the project's management and expand the number of Short Stop hosts in order to increase the level of service to destitute asylum seekers.

HomeStart Leeds has agreed for one of their staff to be employed for 10 hours a week with LASSN to help with the befriending scheme.

Contributions from volunteers

LASSN and its clients have benefited from the commitment and efforts of 91 volunteer befrienders and tutors, 9 befriending supervisors and 38 ShortStop hosts. An unknown number of others have provided support through donations, fundraising and other means.

Details of intangible income

There were no employees seconded from other organisations and there are no donations in kind.

The method of electing trustees, organisation structures and how decisions are made

The organisation has a board of trustees, known as the management committee elected annually from members at its Annual General Meeting. The management committee is responsible for the development of the organisation, approving the budget and fundraising strategy, and for the policies and procedures of the organisation.

Relationship with other groups, charities and individuals

LASSN is represented on the steering group of the Volunteering and Asylum Project along with Tandem Communications and Research, the National Centre for Volunteering, the Home Office, the Refugee Council, The Joseph Rowntree Charitable Trust, Kirklees

Refugees and Friends Together, Bradford Action for Refugees, Shipley and Baildon Volunteer Bureau, Barnado's Castle Project and Wakefield Asylum Support Team.

LASSN is on the Board of Directors of Solace along with NHS Health Access Team, LCC Refugee and Asylum Support Service, and various medical practitioners and therapists.

The Refugee Involvement Worker has links with St George's Crypt, Women's Health Matters, Refugee Action, Refugee Council, NHS Health Access Team, Refugee Education Training and Advice Service, refugee community organisations in Leeds, Yorkshire Sculpture Park, as well as a number of other community projects in Leeds.

The English at Home scheme has links with and receives referrals from all the main FE colleges providing English classes, asylum accommodation providers, health workers, LCC Refugee and Asylum Support Service, and Hillside Induction Centre.

The Befriending scheme receives referrals from asylum accommodation providers, health workers, Leeds Social Services, LCC Refugee and Asylum Support Service and Hillside Induction Centre.

Short Stop receives referrals in the main from Refugee Council, the NHS run Health Access Team and St George's Crypt

The Hardship Fund is promoted and raised by LASSN, administered by St Vincent's Support Centre, and referral agencies are Refugee Council, Refugee Action, RETAS, Health Access Team and East Leeds Health For All.

Details of related parties and transactions with related parties

There have been no transactions with related parties.

Transactions and financial position

The financial accounts are set out on pages 11 to 25. The financial statements have been prepared implementing the Statement of Recommended Practice for Accounting and Reporting by Charities issued by the Charity Commission for England and Wales (effective October 2000) and in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002). The trustees consider the financial performance by the charity during the year has been satisfactory.

The Statement of Financial Activities show net incoming resources for the year of a revenue nature of £ 1593. (prior period – incoming resources of £ 5275.) and net realised incoming resources of a capital nature of £ nil (prior period – £ 2995.), making net overall realised incoming resources of £ 1593. (prior period incoming resources - £ 8270). The total reserves at the year end after depreciation of equipment & furniture charged to fixed assets funds stand at £20892. (prior period £20428.)

A majority of the expenditure is spent on supporting the activities of the charity.

Specific changes in fixed assets

Changes in fixed assets are shown in detail in the notes to the accounts.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets are available and adequate to fulfil its obligations.

Policies on reserves, investment policies and investment performance

The trustees have resolved to establish reserves of £40,000 within 3 years, to provide for future activities which would enable LASSN to meet its financial commitments for 3 months. The policy on reserves is that the existing assets are retained to support existing activities. This policy is justified in that it is necessary to preserve income at the present levels in order to maintain the activities of the charity.

Share capital

The company is limited by guarantee and therefore has no share capital.

Effectiveness of fundraising policies

The charity relies on grant aid from the donors identified in the accounts, whose support is greatly valued. Work to support destitute asylum seekers has been funded by donations.

The charity's grant making policies

This is not applicable to activities of the charity as no grants are made. The grants shown in the accounts are payments made from funds given to LASSN for the specific purpose of onward transmission to the recipients, and are not grants in the generally accepted sense. The payments to individuals are Hardship Fund distributions.

The major risks to which the charity is exposed and reviews and systems to mitigate risks

The trustees identify the major risks to which the charity is exposed each financial year when preparing and updating a strategic plan, in particular those related to the operations

and finances of the charity. The trustees then review any major risks which have been identified, and establish systems to mitigate those risks. The charity is satisfied that the systems are in place to mitigate their exposure to the major risks which have been so identified and reviewed.

1. Financial

The charity is open to the usual financial risks of any organisation, and the charity has introduced controls to minimise these risks. As the organisation is dependent on grants, gifts and donations, there is always the risk that such items may not be received. There are particular risks of changes of government policy to asylum and immigration.

The following procedures have been implemented to mitigate these risks:

The Project Manager prepares funding applications with the guidance of a Fundraising sub committee of Trustees. LASSN has a number of senior representatives of other key agencies that are called upon to give reference on our viability and effectiveness in the field.

2. Other

Work with children and vulnerable adults are open to risks. There are also risks to volunteers working in the community and in asylum seekers' homes.

The following procedures have been implemented to mitigate these risks:

LASSN has adopted the following policies - Volunteer Guidelines, Health and Safety, Equal Opportunities, Child Protection, Disciplinary and Grievance Procedures for staff; having appropriate insurance; training to volunteers which includes issues on personal safety; taking up references on volunteers; and regular supervision of all volunteer befrienders and tutors.

Legal Status

The charity is an incorporated charity governed by memorandum and articles of association.

The members of the Board of Trustees of the Charity during the period ended 31st March 2005 were:

Chair	Hilary Willmer	
Vice Chair	Sara Shokai	(re-elected 11 th November 2004)
Secretary	Shelagh Fawcett	
Members	Jackie Friend	
	Mary Chinnery	

Guillaume Shungu
Dr Jill Vogler
Tony Beswick
Dr Mette Wigger (elected 11th November 2004)
Zoran Greb (elected 11th November 2004)

Dr Eyman Qadir (resigned 11th November 2004)
Elina Nhinda-Latvio (resigned 11th November 2004)

All the directors of the company are also trustees of the charity, and their responsibilities include all the responsibilities of directors under the Companies Act and of trustees under the Charities Act.

At the Annual General Meeting, three members shall retire from office. The members to retire shall be those longest in office since their last election. A retiring member shall be eligible for re-election provided no person shall serve for more than six consecutive years without a break of one year.

All directors are members of the company.

The members of the Board of Trustees of the Charity at the date the report and accounts were approved are as listed above as there have been no changes subsequent to the Balance Sheet date.

Bankers

Unity Trust Bank, Birmingham

Reporting accountants

WHS Accountants Ltd.
Elmville House
305 Roundhay Road
Leeds
LS8 4HT

Statement of Directors' and Trustees' Responsibilities

Charity Law and the Companies Acts require the Board to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is 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 charity will continue in business;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The trustees are also responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the board of trustees on 13th September 2005.

Signed:

A handwritten signature in dark ink, appearing to read 'H. Willmer', written over a horizontal line.

H. Willmer
Director and Trustee.

**Leeds Asylum Seekers' Support Network
Accountants' Report**

**Accountants' report to the shareholders on the
unaudited accounts of Leeds Asylum Seekers' Support Network**

We report on the accounts for the year ended 31st March 2005 set out on Pages 11 to 25.

Respective responsibilities of directors and reporting accountants

As described on page 8, the company's directors are responsible for the preparation of the accounts. It is our responsibility to carry out procedures designed to enable us to report our opinion.

Basis of opinion

Our work was conducted in accordance with the Statement of Standards for Reporting Accountants, and so our procedures consisted of comparing the accounts with the accounting records kept by the company, and making such limited enquiries of the offices of the company as we considered necessary for the purposes of this report. These procedures provide only the assurance expressed in our opinion.

Opinion

In our opinion:-

- (a) the accounts are in agreement with the accounting records kept by the company under Section 221 of the Companies Act 1985;
- (b) having regard only to, and on the basis of, the information contained in those accounting records:
 - (i) the accounts have been drawn up in a manner consistent with the accounting requirements specified in Section 249C(6) of the Act; and
 - (ii) the company satisfied the conditions for exemption from an audit of the accounts for the year specified in Section 249A(4) of the Act and did not, at any time within that year, fall within any of the categories of companies not entitled to the exemptions specified in Section 249B(1).

WHS Accountants Limited

**WHS Accountants Limited
Chartered Accountants**

**Leeds
13th September 2005**

Leeds Asylum Seekers' Support Network
Statement of Financial Activities
for the year ended 31st March 2005

Incoming Resources	Notes	Unrestricted Funds 2005 £	Restricted Funds 2005 £	Total Funds 2005 £	Last Year Total Funds 2004 £
Incoming resources for acquisition of fixed assets			609	609	2,995
Revenue grants, legacies and donations		4,673	173,384	178,057	130,039
Operating activities in furtherance of charity's objects		1,510	-	1,510	255
Total Incoming Resources	A	6,183	173,993	180,176	133,289
Costs of raising and generating funds		-	-	-	-
Net Incoming Resources available for charitable applications		6,183	173,993	180,176	133,289
Charitable Expenditure					
Grants payable in furtherance of the charity's objects		-	11,127	11,127	8,753
Activities in furtherance of charity's objectives		3,718	3,974	7,692	6,710
Support costs of activities		90	114,640	114,730	82,213
Management and Administration of the Charity		536	45,627	46,163	27,344
Total Resources expended	B	4,344	175,368	179,712	135,020
Net Incoming Resources before Transfers (ie Total A minus Total B)	2	1,839	(1,375)	464	8,269
Gross Transfers between funds					
Transfer (to)/from Fixed Asset Funds		-	1,129	1,129	1,257
Transfer from unrestricted to restricted funds		(246)	246	-	-
Net Incoming Resources before revaluations and investment asset disposals		1,593	-	1,593	9,526
Realised losses on the disposal of inalienable assets		-	-	-	-
Unrealised Gains on revaluation of fixed assets		-	-	-	-
Net Movement in Revenue funds		1,593	-	1,593	9,526
Total Revenue funds brought forward		10,251	7,410	17,661	8,135
Total Revenue funds carried forward		11,844	7,410	19,254	17,661
Fixed asset funds brought forward		-	2,767	2,767	4,024
Movement in fixed asset funds in year		-	(1,129)	(1,129)	(1,257)
Total Funds carried forward		11,844	9,048	20,892	20,428

The net movement in funds referred to above is the net incoming resources as defined in the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commission for England & Wales and is reconciled to the total funds as shown in the Balance Sheet on page 11 as required by the said statement.

All activities derive from continuing operations

The notes on pages 15 to 22 form a part of these accounts.

Leeds Asylum Seekers' Support Network
Statement of Financial Activities
For the year ended 31 March 2005

Profit and Loss Account as required by the Companies Act
for the year to 31 March 2005

	2005 (12 Months) £	2004 (9 Months) £
Turnover	179,567	130,294
Direct costs of turnover	131,864	97,675
Gross Profit	47,703	32,619
Management and Administration of the Charity	46,110	27,344
Operating profit	1,593	5,275
 Profit on ordinary activities before tax	 1,593	 5,275
 Profit for the Year	 1,593	 5,275
 Retained profit for the Year	 1,593	 5,275

All activities derive from continuing operations

The notes on pages 15 to 22 form a part of these accounts

**Leeds Asylum Seekers' Support Network
Statement of Financial Activities
for the year ended 31st March 2005**

**Statement of Total Recognised Gains and Losses
for the year ended 31st March 2005**

	2005	2004
Excess of income over Expenditure before realisation of assets	1,593	5,275
Profit per Profit and Loss account	1,593	5,275
Net Movement in funds before taxation	1,593	5,275

There were no recognised gains or losses for the period now shown above, except for the transfer to fixed asset funds in accordance with accounting policies.

**Movement in revenue and capital funds
for the year ended 31st March 2005**

Revenue accumulated fund	Unrestricted Funds 2005 £	Restricted Funds 2005 £	Total Funds 2005 £	Last year Total Funds 2004 £
Accumulated fund brought forward	10,251	7,410	17,661	8,135
Recognised gains and losses	1,839	(1,375)	464	8,269
	12,090	6,035	18,125	16,404
Transfer from unrestricted to restricted funds	(246)	246	-	-
Transfers from fixed asset funds	-	1,129	1,129	1,257
Closing Accumulated fund	11,844	7,410	19,254	17,661

Fixed Asset funds	Unrestricted Funds 2005 £	Restricted Funds 2005 £	Total Funds 2005 £	Last year Total Funds 2004 £
At 1 April 2005	-	2,767	2,767	4,024
Transfer to Revenue Reserves	-	(1,129)	(1,129)	(1,257)
At 31 March 2005	-	1,638	1,638	2,767

The transfer to Revenue Reserves to fixed asset funds represents the transfers as described under accounting policies

Summary of Funds	Designated Funds 2005	Unrestricted Funds 2005	Restricted Funds 2005	Total Funds 2005	Last Year Total Funds 2004
Revenue funds	-	11,844	7,410	19,254	17,661
Fixed asset funds	-	-	1,638	1,638	2,767
Total fund	-	11,844	9,048	20,892	20,428

The statement of changes in resources applied for fixed assets for Charity use is shown in the notes to the accounts

Leeds Asylum Seekers' Support Network
Balance Sheet
as at 31 March 2005

	Notes	2005 £	2004 £
Fixed assets			
Tangible assets	10	1,638	2,767
Current assets			
Debtors	12	12,325	7,216
Cash at bank and in hand		43,218	45,998
		<u>55,543</u>	<u>53,214</u>
Creditors:- amounts due within one year	13	<u>(36,289)</u>	<u>(35,553)</u>
Net current assets		19,254	17,661
Net assets		<u>20,892</u>	<u>20,428</u>
Capital and reserves			
Unrestricted revenue reserves		11,844	10,251
Designated funds		-	-
Unrestricted fixed asset funds		-	-
Resources freely available		11,844	10,251
Restricted revenue reserves		7,410	7,410
Restricted fixed asset funds		1,638	2,767
Accumulated Funds		<u>20,892</u>	<u>20,428</u>

The Directors are satisfied that the company is entitled to the exemption under Section 249A(1) of the Companies Act 1985 and that no member or members have requested an audit pursuant to section 249B(2) of the Act.

The directors acknowledge their responsibility for:-

- (i) ensuring that the company keeps proper accounting records which comply with the requirements of Section 221 of the Companies Act 1985 and of the Charities Act; and
- (ii) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its surplus or deficit for the financial year in accordance with the requirements of Section 226 of the Companies Act 1985, and which otherwise comply with the requirements of the Companies Act and the Charities Act relating to accounts, so far as applicable to the charity.

The accounts have been prepared in accordance with the special provisions relating to small companies under S246 of the Companies Act 1985 and in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002).

Trustee *Milag Willmer*

Trustee

S. J. J. J.

Approved by the trustees on 13th September 2005

The notes on pages 15 to 22 form a part of these accounts.

Leeds Asylum Seekers' Support Network
Notes to the Accounts
for the year ended 31 March 2005

1. Accounting policies

Basis of preparation of the accounts

The financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (FRSSE), effective June 2002, and all other applicable accounting standards, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, effective October 2000. The accounts have been drawn up in accordance with the provisions of the Charities Act and the Companies Act.

Advantage has been taken of paragraph 3(3) of Schedule 4 of the Companies Act 1985 to allow the format of the financial statements to be adapted to reflect the special nature of the company's operation.

The company has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement.

The charity is entirely dependent on continuing grant aid and as a consequence the going concern basis is also dependent on the continuing grant aid.

The particular accounting policies adopted are set out below.

Accounting convention

The financial statements are prepared on a going concern basis, under the historical cost convention. These financial statements are for the year ended 31st March 2005. The comparative figures are for a period of nine months to 31st March 2004.

Incoming Resources

Incoming resources are accounted for on a receivable basis deferred as described below where appropriate.

Investment Income

Bank interest is included in the income and expenditure account on a receivable basis.

Deferred Income

In accordance with the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales grants received in advance and specified by the donor as relating to specific accounting periods or alternatively which are subject to conditions which are still to be met are deferred on an accruals basis to the period to which they relate. Such deferrals are shown in the notes to the accounts and the sums involved are shown as creditors on the accounts.

Recognition of liabilities

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales.

Leeds Asylum Seekers' Support Network
Notes to the Accounts
for the year ended 31 March 2005

Charitable expenditure

Charitable expenditure includes all expenditure directly related to the objects of the charity and comprises the following:-

Activities in furtherance of the charity's objectives

The costs of activities in furtherance of the charity's objectives represents the cost of goods and services and ancillary trading costs that have been incurred in charitable activities.

Support costs of activities

Support costs of activities for charitable purposes include a part of the salary costs of the Manager and the Administrator as they are involved with project development and other project costs. There are a number of costs, including staffing costs, where it is impracticable to allocate these costs between administration and charitable expenditure and the trustees have allocated such costs to management and administration costs.

Management and administration of the charity

Management and administration costs represent expenditure incurred in the management of the charity's assets, organisational administration and compliance with charitable and statutory requirements.

Allocation of costs within types of resources expended

The charity's operating costs include staff costs, rent and other related costs. Such costs are allocated between types of resources expended and between charitable expenditure and management and administration on the basis of estimates made by the directors.

Administration expenditure includes all expenditure not directly related to charitable activity. In respect of certain items of expenditure it is a matter of judgement as to whether such items are direct charitable expenditure or are administrative, and the directors have applied what they consider to be reasonable judgements in apportioning such costs.

Fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Items of less than £100 are not capitalised.

Depreciation has been provided at the following rates in order to write off the assets (less their expected residual value) over their estimated useful economic lives.

A regular annual review of the likelihood of asset impairment is undertaken.

Plant and machinery	25% straight line
---------------------	-------------------

Leeds Asylum Seekers' Support Network
Notes to the Accounts
for the year ended 31 March 2005

Capital grants

The board of trustees consider that, in order to comply with the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales (effective October 2000), grants of a capital nature given for specific purposes and fully utilised in the furtherance of the objects of the charity should be credited to the fixed asset funds after the sums have been properly expended on the restricted purpose. The related asset is shown in the balance sheet at the cost of acquisition or subsequent revaluation.

The related assets are subject to restrictions by the grant making organisation on their use and disposal, and these restrictions are noted in the fixed asset section of these accounts. The fixed asset fund so created is treated as a restricted fund, but as the relevant asset is depreciated, then the funds represented by the reduction in the value of the asset are released to general funds. In this accounting period a sum of £1,738 (2004 - £4,263) has been transferred from restricted fixed asset funds to unrestricted revenue reserves in accordance with this policy.

Insofar as this policy relates to Government grants then this is a departure from the Statement of Standard Accounting Practice Number 4 in order to comply with the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales.

Taxation

As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the company, as is therefore included in the relevant costs in the Statement of Financial Activities.

Finance and operating leases

Rentals payable in respect of operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged to the Statement of Financial Activities as incurred.

Funds structure policy

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment.

Restricted funds have been provided to the charity for particular purposes, and it is the policy of the board of trustees to carefully monitor the application of those funds in accordance with the restrictions placed upon them.

There is no formal policy on the allocation of funds to designated funds.

There is no formal policy of transfer between funds, other than that described under the Capital Grants policy above. Any proposed transfer between funds would be considered on the particular circumstances.

2. Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

Leeds Asylum Seekers' Support Network
Notes to the Accounts
for the year ended 31 March 2005

3. Net Incoming Resources before Transfers	2005	2004
	£	£

This is stated after crediting:-

Revenue Turnover from ordinary activities	179,567	130,294
--	----------------	----------------

and after charging:-

Depreciation of owned fixed assets	1,738	1,465
Rentals under operating leases	8,973	4,541
Trustees' expenses	53	94
Pension costs	2,883	1,772
Reporting Accountant's fees	1,763	900
	-----	-----

Funds belonging to the charity have not been used for the purchase of insurance to protect the charity from loss arising from the neglect or defaults of its trustees, employees or agents, or to indemnify its trustees, employees or agents, against the consequences of any neglect or default on their part.

4. Expenses paid to trustees or persons connected with trustees	2005	2004
	£	£

Mary Chinnery	53	60
---------------	----	----

These expenses cover travel expenses, refreshments and reimbursement of costs for evening meals for refugees and interpreting costs

-----	-----
53	60
=====	=====

5. Analysis of incoming resources and analysis of management and administration costs

The details required by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales (effective October 2000), are shown in the Detailed Schedule to the Statement of Financial Activities on pages 23 to 25.

6. Incoming Resources from Government & Public Bodies	2005	2004
	£	£

Included in the various categories of incoming resources shown elsewhere in the accounts are the following:-

Incoming resources of a revenue nature	138,183	97,546
Incoming resources for acquisition of fixed assets	-	2,995
	-----	-----
	138,183	100,541
	=====	=====

Leeds Asylum Seekers' Support Network
Notes to the Accounts
for the year ended 31 March 2005

7. Deferred Incoming Resources & Reserves – Restricted funds

	Opening Funds £	Received in year £	Released in year £	Deferred at year end £
The Community Fund	14,786	96,907	100,413	11,280
Allen Lane Foundation		1,891	332	1,559
Joseph Rowntree Charitable Trust	60	10,000	10,000	60
Leeds City Council Social Services	9,074	22,200	17,597	13,677
Anonymous donation	5,823		5,823	-
Community Chest (RTC)		4,815	2,032	2,783
Nationwide Foundation		7,500	7,500	-
Learning Skills Council				
Leeds Adult & Community Learning Theme Chest		18,484	17,643	841
Hardship Fund – St Edmunds Parochial Church Council		1,250	1,000	-
Anonymous Donation		3,000	2,400	-
Donations under £1,000		8,656	6,927	-
Dove Trust		1,000	800	2,779
Restricted grants and donations each under £1,000		367	367	-
Leeds City Council – other gifts		550	550	-
Total	29,743	176,620	173,384	32,979

8. Staff Costs and Emoluments

	2005 £	2004 £
Gross salaries	113,102	81,426
Employer's National Insurance	10,848	7,385
Pension Contributions	2,883	1,772
	126,833	90,583
Number of full time employees or full time equivalents	2005	2004
Engaged on charitable activities	5	5
Engaged on management and administration	1	-
	6	5

There were no fees or other remuneration paid to the trustees

There were no employees with emoluments in excess of £50,000 per annum

Leeds Asylum Seekers' Support Network
Notes to the Accounts
for the year ended 31 March 2005

The pension details of such staff were:-		£	£
Contributions for the provision of money purchase pension		2,883	1,772
Numbers of staff to whom benefits are accruing:-		No.	No.
Under money purchase pension schemes		3	2
9. Reporting Accountant's Remuneration and other accounting services		2005	2004
		£	£
Reporting Accountant's fees		1,763	900
Other accountancy fees		-	-
		<u>1,763</u>	<u>900</u>
10. Tangible functional fixed assets			
		Plant, Equipment, Fixtures & Fittings	
Cost		£	
At 1 April 2004		7,815	
Additions		609	
At 31 March 2005		<u>8,424</u>	
Depreciation			
At 1 April 2004		5,048	
Charge for the Year		1,738	
At 31 March 2005		<u>6,786</u>	
Net Book Value			
At 31 March 2005		<u>1,638</u>	
At 31 March 2004		<u>2,767</u>	

The assets were acquired with the aid of grant aid and there are restrictions upon the manner in which the assets can be dealt with imposed by the grant making authorities.

Leeds Asylum Seekers' Support Network
Notes to the Accounts
for the year ended 31 March 2005

11. Analysis of assets and liabilities representing each of the charity's funds

At 31 March 2005	Unrestricted funds	Designated funds	Restricted funds	Total funds
	£	£	£	£
Other fixed assets	-	-	1,638	1,638
Current Assets	15,154	-	40,389	55,543
Current Liabilities	(3,310)	-	(32,979)	(36,289)
	<u>11,844</u>	<u>-</u>	<u>9,048</u>	<u>20,892</u>
 At 1 April 2004	 Unrestricted funds	 Designated funds	 Restricted funds	 Total funds
	£	£	£	£
Other fixed assets	-	-	2,767	2,767
Current Assets	15,585	-	37,538	53,123
Current Liabilities	(5,334)	-	(30,128)	(35,462)
	<u>10,251</u>	<u>-</u>	<u>10,177</u>	<u>20,428</u>

12. Debtors	2005	2004
	£	£
Trade debtors	11,925	6,816
Prepaid expenses	400	400
	<u>12,325</u>	<u>7,216</u>

13. Creditors: amounts falling due within one year	2005	2004
	£	£
Accrued expenses	1,763	-
Funds held for third parties	159	137
Deferred income and grants in advance	33,388	30,128
Trade creditors	979	5,288
	<u>36,289</u>	<u>35,553</u>

14. Endowment funds

The charity had no endowment funds in the year ended 31st March 2005 or in the year ended 31st March 2004.

Leeds Asylum Seekers' Support Network
Notes to the Accounts
for the year ended 31 March 2005

15. Fixed asset funds	2005	2004
	£	£
At 31 March 2004	2,767	4,024
Transfer from grants received for capital expenditure	609	3,006
Transfer to Revenue Reserves	(1,738)	(4,263)
At 31 March 2005	<u>1,638</u>	<u>2,767</u>

16. Pension Commitments due within the next year	2005	2004
	£	£
Defined Contribution Scheme	<u>2,570</u>	<u>2,497</u>

17. Operating Leases	2005	2004
	£	£
At the year end the company had annual commitments under non-cancellable operating leases as set out below:		
Operating leases which expire:		
within one year	<u>4,968</u>	<u>2,572</u>

18. Share Capital

The charity is incorporated under the Companies Act 1985 and is limited by guarantee, each member having undertaken to contribute such amounts not exceeding one pound as may be required in the event of the company being wound up whilst he or she is still a member or within one year thereafter.

Leeds Asylum Seekers' Support Network
Schedule to the Statement of Financial Activities
for the year ended 31 March 2005

Incoming Resources	Unrestricted Funds 2005 £	Restricted Funds 2005 £	Total Funds 2005 £	Prior Period Total Funds 2004 £
Grants, legacies and donations				
Government and public bodies				
Incoming resources of a revenue nature				
Learning and Skills Council		-	-	17,858
The Community Fund		100,413	100,413	62,163
Leeds City Council Social Services		17,597	17,597	14,872
Leeds Adult & Community Learning Theme Chest		17,643	17,643	4,265
Leeds Health Action Zone		-	-	1,617
Leeds City Council – other donations	1,980	550	2,530	786
Leeds City Council MICE Initiative		-	-	250
Total	1,980	136,203	138,183	101,811
Non government and non public bodies				
Incoming resources of a revenue nature				
Joseph Rowntree Charitable Trust		10,000	10,000	2,440
Leeds VOICE Local Initiatives Fund		-	-	3,736
Refugee Council		-	-	1,500
Anonymous donation		5,823	5,823	-
The Allen Lane Foundation		332	332	6,987
Wardship Fund - St.Edmunds Parochial Church Council		1,000	1,000	1,325
Anonymous Donation		2,400	2,400	-
Dove Trust		800	800	-
Donations under £1,000		6,927	6,927	3,073
Unrestricted grants and donations each under £1,000	2,693		2,693	1,230
Restricted grants and donations each under £1,000		367	367	437
Community Chest (RTC)		2,032	2,032	-
Nationwide Foundation		7,500	7,500	-
Lloyds TSB Foundation		-	-	7,500
Total	2,693	37,181	39,874	28,228
Incoming resources for acquisition of fixed assets				
Government and public bodies				
Park Lane College on behalf of Learning Skills Council		-	-	2,995
Non government and non public bodies				
Allen Lane Foundation	-	609	609	-
Total grants for fixed assets	-	609	609	2,995
Total Grants, Legacies & Donations Received	4,673	173,993	178,666	133,034
Operating activities in furtherance of charity's objects				
Sale of goods and services as a charitable activity	940	-	940	-
Members' Subscriptions	570	-	570	255
	1,510	-	1,510	255
Total Incoming Resources	6,183	173,993	180,176	133,289

Leeds Asylum Seekers' Support Network
Schedule to the Statement of Financial Activities
for the year ended 31 March 2005

	Unrestricted Funds 2005 £	Restricted Funds 2005 £	Total Funds 2005 £	Prior Period Total Funds 2004
Costs of raising and generating funds				
Fundraising costs	-	-	-	-
Charitable expenditure				
Grants payable in furtherance of the charity's objects	-	11,127	11,127	8,753
Costs of activities in furtherance of the charity's objectives				
Cost of social gatherings for refugees	-	1,959	1,959	-
Cost of goods or services as a charitable activity	1,980	2,015	3,995	5,245
Depreciation of assets used for charitable purposes	1,738	-	1,738	1,465
	<u>3,718</u>	<u>3,974</u>	<u>7,692</u>	<u>6,710</u>
Support costs of charitable activities				
Gross wages and salaries – charitable activities		94,595	94,595	70,093
Employer's NI – Charitable activities		9,087	9,087	6,320
Pension Contributions – Charitable employees		2,497	2,497	591
Volunteers' Costs	90	6,369	6,459	3,102
Staff Expenses – Charitable activities		2,092	2,092	1,613
Marketing of services	-	-	-	494
	<u>90</u>	<u>114,640</u>	<u>114,730</u>	<u>82,213</u>
Management and Administration of the Charity				
Employee costs:				
Salaries – Administrative staff		18,507	18,507	11,333
Trustees expenses		53	53	94
Pension Contributions – Administrative staff		386	386	1,181
Employer's NI – Administrative staff		1,761	1,761	1,065
Training and welfare		685	685	-
Recruitment expenses		100	100	100
		<u>21,492</u>	<u>21,492</u>	<u>13,773</u>

Leeds Asylum Seekers' Support Network
Schedule to the Statement of Financial Activities
for the year ended 31 March 2005

	Unrestricted Funds 2005 £	Restricted Funds 2005 £	Total Funds 2005 £	Prior Period Total Funds 2004 £
Premises Costs				
Rent payable		8,973	8,973	4,541
Rates, water & service charges		1,758	1,758	93
Room hire	80	364	444	465
Light and heat	-	-	-	-
	<u>80</u>	<u>11,095</u>	<u>11,175</u>	<u>5,099</u>
General administrative expenses:				
Telephone and fax		1,579	1,579	698
Postage		1,509	1,509	598
Stationery and printing		2,014	2,014	2,002
Subscriptions		212	212	90
Software and IT support		809	809	656
Payroll costs		741	741	538
General office expenses		539	539	101
Advertising and PR		575	575	462
Office Equipment Renewals	406	-	406	-
Sundry expenses	50	15	65	228
	<u>456</u>	<u>7,993</u>	<u>8,449</u>	<u>5,373</u>
Legal and professional costs:				
Reporting Accountant's Fees		1,763	1,763	900
Legal fees		15	15	110
Insurance		452	452	341
Consultancy fees		888	888	368
Counsellor supervision		429	429	380
Evaluation		1,500	1,500	1,000
		<u>5,047</u>	<u>5,047</u>	<u>3,099</u>
Total spent on administration	<u>536</u>	<u>45,627</u>	<u>46,163</u>	<u>27,344</u>
A Detailed Schedule of Grants Payable in furtherance of the charity's objects			2005	2004
Grants to Institutions			£	£
Sundry donations less than £1,000			-	170
Yorkshire & Humberside Refugee Support- Centre			-	6,583
Tandem Communication and Research Ltd			-	2,000
St Vincent Support Centre		8,000	8,000	-
Total Institutional grants	<u>-</u>	<u>8,000</u>	<u>8,000</u>	<u>8,753</u>
Grants to individuals	<u>-</u>	<u>3,227</u>	<u>3,227</u>	<u>-</u>
Total of all grants paid	<u>-</u>	<u>11,227</u>	<u>11,227</u>	<u>8,753</u>