

Copy for registrar of Companies

Registered Charity Number
1092647

Registered Company Number
04228876

Leeds Asylum Seekers' Support Network

Report and Accounts

31 March 2004



**Leeds Asylum Seekers' Support Network
Report and accounts
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Leeds Asylum Seekers' Support Network

The report of the trustees

The trustees present their annual report and accounts for the year ended 31st March 2004.

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

Its 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 relieve asylum seekers and refugees in the Leeds Metropolitan District (the area of benefit) who are in conditions of need, hardship, and distress by reason of their social and economic circumstances by such charitable means as the trustees shall determine including the advancement of education, relief of poverty, and the preservation and protection of good health.

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 of issues surrounding asylum seekers and refugees by organising formal talks , contributing to training on asylum o agencies in Leeds, organising seminars, producing a quarterly newsletter and being involved with refugee networks.

Assisting asylum seekers and refugees experiencing isolation and difficulties with 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 accomodation to destitute asylum seekers through ShortStop, where hosts offer a bed and evening meal in their homes on a night by night basis.

Establish a Hardship Fund for payments to destitute asylum seekers.

Leeds Asylum Seekers' Support Network

The report of the trustees

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

Introduction

The board of trustees are satisfied with the performance of the charity during the period and consider that, at 31st March 2004, LASSN is in a strong position to continue its activities during the coming year, and that LASSN is gaining the assets to fulfil its obligations, while recognising that changes in asylum legislation make it increasingly difficult to adequately support the needs of asylum seekers.

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

Achievement of objectives and review of activities

Fifty-one asylum seekers and refugees have been supported through the befriending scheme, enabling them to overcome isolation, build their confidence and become more self reliant.

Fifty-seven asylum seekers and refugees have received English tuition at home, most learners being women, many with young babies, and a few learners being men with health problems which prevent them attending main stream classes. Thirteen learners have moved on to further learning opportunities.

Ninety-four asylum seekers have been hosted by ShortStop.

Quarterly newsletters have been sent out to all members, volunteers, refugee agencies, MPs and local councillors giving updates on asylum legislation and local news items.

LASSN, in partnership with the NHS Health Access Team, has produced a directory of services in Leeds for refugees and asylum seekers.

The new post of Refugee Involvement Worker started on 1st April 2003 and this has enabled LASSN to facilitate the Leeds Refugee Forum with 22 community organisations as members; support a number of community initiatives including the Allotments Project, and the Home and Away women's group; arrange 4 international cultural evenings, and to develop cultural arts among interested individuals from asylum communities.

The new post of Refugee Counsellor started on 1st April 2003 and this service has seen 12 clients with mental health difficulties who need an interpreter to access counselling support.

LASSN has worked in partnership to facilitate a regional seminar looking at destitution and asylum issues and is heading up a steering group to consider how to respond to asylum and destitution in Leeds.

LASSN has given six talks on asylum issues to local churches and interested agencies and has facilitated 2 Regional Training Days organised by Yorkshire and Humberside Consortium.

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 the Yorkshire and Humberside Refugee Support Centre, a service aiming to offer therapeutic counselling to refugees and asylum seekers who experience mental health problems as a result of persecution and exile.

Leeds Asylum Seekers' Support Network

The report of the trustees

The English at Home scheme has been awarded a grant from the Adult Community Learning Theme Chest, which extends the scheme to 31st December 2004. We also have a grant from the Joseph Rowntree Charitable Trust's West Yorkshire Racial Justice Programme extending over three years from 1st January 2004 to 31st December 2006 which has been awarded to the English at Home scheme.

The grant awarded to LASSN from Leeds Social Services to pay for the counselling project has been extended from two to three years taking us to 31st March 2006. We also received additional funding from LCC Social Services to pay for counselling premises at Leeds Counselling.

Contributions from volunteers

At 31st March 2004, LASSN has 34 volunteer befrienders, 5 volunteer tutors, 9 befriending supervisors, and 42 ShortStop hosts, totalling 140 volunteers altogether.

Details of intangible income

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

The method of election of trustees, organisational structure 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.

Relationships with other groups, charities and individuals

LASSN is represented on the steering group of the Volunteering and Asylum Project along with Tandem Communications and Reserach, 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, Ljiljan Community Association and Wakefield Asylum Support Team.

LASSN is on the board of directors of the Yorkshire and Humberside Refugee Support Centre along with NHS Health Access Team, LCC Refugee and Asylum Support Service, and various medial 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, 22 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 accomodation providers, health workers, LCC Refugee and Asylum Support Service, and Hillside Induction Centre.

Leeds Asylum Seekers' Support Network

The report of the trustees

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 8 to 22. 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 period has been satisfactory.

The Statement of Financial Activities show net incoming resources for the period of a revenue nature of £4,696 (prior period - incoming resources of £2,277) and net realised incoming resources of a capital nature of £2,995 (prior period - nil) , making net overall realised incoming resources of £7,691 (prior period incoming resources - £2,277) . The total reserves at the period end stand at **£19,850** (prior period - £12,158).

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. Except for depreciation there have been no movements in fixed assets (prior period - acquisitions of £2,450) .

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 to provide for future activities.

The policy on reserves is that the existing assets are retained to support existing activities. There is no intention in the long term to either increase or reduce the capital held. 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 valued. Work to support destitute asylum seekers has been funded by donations. There have been no other fundraising activities.

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.

Leeds Asylum Seekers' Support Network

The report of the trustees

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 :-

One or more people read through the major funding applications to ensure they are the best we can make them. LASSN also has now a number of people who can be called upon in other key agencies to give references on our viability and effectiveness in the field.

2. Other

Work with children and vulnerable adults is 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 :-

Volunteer Guidelines and a Health and Safety policy exist; 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 2004 were :-

Chair - Hilary Willmer
Vice Chair - Guillaume Shungo
Secretary Shelagh Fawcett
Treasurer Jackie Friend

Members Mary Chinnery
Sara Shokai
Dr Jill Vogler
Tony Beswick
Dr Eyman Qadir (elected 30th September 2003)
Elina Nhinda-Latvio (elected 30th September 2003)
Dr Mette Wigen (co-opted 16th October 2003)

Leeds Asylum Seekers' Support Network

The report of the trustees

All the directors of the company are also trustees of the charity, and their responsibilities include all the responsibilities of directors under the Companies Acts 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 were as listed above as there had been no changes subsequent to the Balance Sheet date.

Bankers

Unity Trust Bank , Birmingham

Reporting accountants

Peter Brown & Co
Chartered Certified Accountants
Acomb Grange
Grange Lane
York
YO23 3QZ


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; and
- 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 *1st Nov 2004*


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 period ended 31st March 2004 set out on pages 8 to 20.

Respective responsibilities of directors and reporting accountants

As described on page 6, 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 officers 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 exemption specified in Section 249B(1).



Peter Brown & Co
Chartered Certified Accountants

Acomb Grange
Grange Lane
York
YO23 3QZ

Our report is dated

1/11/04

Leeds Asylum Seekers' Support Network
Statement of Financial Activities
for the period from 1 July 2003 to 31 March 2004

		Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
	Notes	2004 £	2004 £	2004 £	2003 £
Incoming Resources					
Incoming resources for acquisition of fixed assets		-	2,995	2,995	-
Revenue grants, legacies & donations		2,730	127,309	130,039	109,097
Operating activities in furtherance of charity's objects		255	-	255	80
Total Incoming Resources	A	2,985	130,304	133,289	109,177
Costs of raising and generating funds		-	-	-	-
Net Incoming Resources available for charitable applications		2,985	130,304	133,289	109,177
Charitable Expenditure					
Grants payable in furtherance of the charity's objects		753	8,000	8,753	-
Activities in furtherance of charity's objectives		1,582	5,128	6,710	4,176
Support costs of activities		889	81,324	82,213	66,823
Management and Administration of the Charity		1,908	25,436	27,344	35,901
Total Resources expended	B	5,132	119,888	125,020	106,900
Net Incoming Resources before Transfers (ie Total A minus Total B)	2	(2,147)	10,416	8,269	2,277
Gross Transfers between funds					
Transfer (to) /from Fixed asset funds		-	1,257	1,257	2,538
Transfer from restricted to unrestricted funds		4,263	(4,263)	-	-
Net Incoming Resources before revaluations and investment asset disposals		2,116	7,410	9,526	4,815
Realised losses on the disposal of inalienable assets		-	-	-	-
Unrealised Gains on revaluation of fixed assets		-	-	-	-
Net Movement in Revenue funds		2,116	7,410	9,526	4,815
Total Revenue funds brought forward		8,135	-	8,135	3,320
Total Revenue funds carried forward		10,251	7,410	17,661	8,135
Fixed asset funds brought forward		-	4,024	4,024	6,562
Movement in fixed asset funds in year		-	(1,257)	(1,257)	(2,538)
Total Funds carried forward		10,251	10,177	20,428	12,159

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 12 to 19 form a part of these accounts

Leeds Asylum Seekers' Support Network
Statement of Financial Activities
for the period from 1 July 2003 to 31 March 2004

Profit and Loss Account as required by the Companies Act
for the period from 1 July 2003 to 31 March 2004

	2004	2003
	£	£
Turnover	130,294	109,177
Direct costs of turnover	97,675	70,999
Gross profit	<u>32,619</u>	<u>38,178</u>
Management and Administration of the Charity	27,344	35,901
Operating profit	<u>5,275</u>	<u>2,277</u>
Profit on ordinary activities before tax	<u>5,275</u>	<u>2,277</u>
Profit for the period	<u>5,275</u>	<u>2,277</u>
Retained profit for the period	<u>5,275</u>	<u>2,277</u>

All activities derive from continuing operations

The notes on pages 12 to 19 form a part of these accounts

Leeds Asylum Seekers' Support Network
Statement of Financial Activities
for the period from 1 July 2003 to 31 March 2004

Statement of Total Recognised Gains and Losses
for the period from 1 July 2003 to 31 March 2004

	2004	2003
Excess of Expenditure over income before realisation of assets	5,275	2,277
Profit per Profit and Loss account	5,275	2,277
Net Movement in funds before taxation	5,275	2,277

There were no recognised gains or losses for the period not shown above, except for the transfer to fixed asset funds in accordance with accounting policies.

Movements in revenue and capital funds
for the period from 1 July 2003 to 31 March 2004

Revenue accumulated fund	Unrestricted Funds	Restricted Funds	Total Funds	Last year Total Funds
	2004	2004	2004	2003
	£	£	£	£
Accumulated fund brought forward	8,135	-	8,135	3,320
Recognised gains and losses	(2,147)	10,416	8,269	2,277
	5,988	10,416	16,404	5,597
Transfer from restricted to unrestrictive funds	4,263	(4,263)	-	
Transfers from fixed asset funds	-	1,257	1,257	2,538
Closing Accumulated fund	10,251	7,410	17,661	8,135

Fixed asset funds	Unrestricted Funds	Restricted Funds	Total Funds	Last year Total Funds
	2004	2004	2004	2003
	£	£	£	£
At 1 July	-	4,024	4,024	6,562
Transfer to Revenue Reserves	-	(1,257)	(1,257)	(2,538)
At 31 March	-	2,767	2,767	4,024

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

Summary of funds	Designated Funds	Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
	2004	2004	2004	2004	2003
Revenue funds	-	10,251	7,410	17,661	8,135
Fixed asset funds	-	-	2,767	2,767	4,024
Total funds	-	10,251	10,177	20,428	12,159

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

The notes on pages 12 to 19 form a part of these accounts

Leeds Asylum Seekers' Support Network
Balance Sheet
as at 31 March 2004

	Notes	2004 £	2003 £
Fixed assets			
Tangible assets	11	2,767	4,232
Current assets			
Debtors	13	7,216	1,035
Cash at bank and in hand		45,998	51,845
		<u>53,214</u>	<u>52,880</u>
Creditors:-			
amounts due within one year	14	(35,553)	(44,953)
Net current assets		<u>17,661</u>	<u>7,927</u>
Net assets		<u>20,428</u>	<u>12,159</u>
Capital and reserves			
Unrestricted revenue reserves		10,251	8,135
Designated funds		-	-
Unrestricted fixed asset funds		-	-
Resources freely available		<u>10,251</u>	<u>8,135</u>
Restricted revenue reserves		7,410	-
Restricted fixed asset funds		2,767	4,024
Accumulated Funds		<u>20,428</u>	<u>12,159</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 *Malcolm Wilmer*

Jackie Friend

Approved by the trustees on

1st November 2004

1/11/04

The notes on pages 12 to 19 form a part of these accounts

Leeds Asylum Seekers' Support Network
Notes to the Accounts
for the period from 1 July 2003 to 31 March 2004

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 a period of nine months from 1st July 2003. The comparative figures are for the year ended 30th June 2003.

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 in 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 period from 1 July 2003 to 31 March 2004

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
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Leeds Asylum Seekers' Support Network
Notes to the Accounts
for the period from 1 July 2003 to 31 March 2004

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 £4,263 (2003 -£2,538)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 , and 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 period from 1 July 2003 to 31 March 2004

3 Net Incoming Resources before Transfers	2004	2003
	£	£
This is stated after crediting :-		
Revenue Turnover from ordinary activities	130,294	109,177
and after charging:-		
Depreciation of owned fixed assets	1,465	2,242
Rentals under operating leases	4,541	3,925
Trustees' expenses	94	137
Indemnity Insurance for trustees and employees	-	-
Pension costs	1,772	3,036
Reporting Accountant's fees	900	1,400

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	2004	2003
	£	£
Mary Chinnery	60	137
These expenses cover travel expenses, refreshments and reimbursement of costs for evening meals for refugees and interpreting costs		
	60	137

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 20 to 22

6 Incoming Resources from Government & Public Bodies	2004	2003
	£	£
Included in the various categories of incoming resources shown elsewhere in the accounts are the following :-		
Incoming resources of a revenue nature	97,546	76,434
Incoming resources for acquisition of fixed assets	2,995	-
	100,541	76,434

Leeds Asylum Seekers' Support Network
Notes to the Accounts
for the period from 1 July 2003 to 31 March 2004

7 Deferred Incoming Resources & Reserves- Restricted funds

	Opening Funds £	Received in year £	Released in year £	Deferred at year end £
Sundry items under £1000	-	-	-	-
Leeds NW Primary Care Trust	-	-	-	-
The Community Fund	8,563	68,386	59,984	16,965
Allen Lane Foundation	987	6,000	6,987	-
Leeds Health Action Zone	1,617	-	1,617	-
Lloyds TSB Foundation	7,500	-	7,500	-
Joseph Rowntree Charitable Trust	-	2,500	2,440	60
Leeds City Council Social Services	11,946	12,000	10,872	13,074
Anonymous donation	5,823	-	-	5,823
Leeds Initiatives Fund	3,736	-	3,736	-
Park Lane College	-	2,995	2,995	-
Learning Skills Council	648	17,595	17,858	385
Leeds Adult & Community Learning Theme Chest	-	4,265	3,947	318
St Edmunds Parochial Church Council	-	1,325	1,325	-
Hardship fund - donations under £1000	-	3,073	2,160	913
Restricted grants and donations each under £1,000	-	437	437	-
Leeds City Council - other gifts	-	1,036	1,036	-
Total	40,820	119,612	122,894	37,538

These funds are classified as follows :-

	2004 £	2003 £
Included in creditors	30,128	40,820
Included in capital and reserves	7,410	-
Total as above	37,538	40,820

8 Staff Costs and Emoluments

	2004 £	2003 £
Gross Salaries	81,426	74,132
Employer's National Insurance	7,385	6,266
Pension Contributions	1,772	3,036
	90,583	83,434

Numbers of full time employees or full time equivalents

	2004	2003
Engaged on charitable activities	5	3
Engaged on management and administration	-	1
	5	4

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 period from 1 July 2003 to 31 March 2004

The pension details of such staff were :-

	£	£
Contributions for the provision of money purchase pension	1,771	2,049

Numbers of staff to whom benefits are accruing :-

	No	No
Under money purchase pension schemes	2	2

9 Reporting Accountant's Remuneration and other accounting services

	2004 £	2003 £
Reporting Accountant's fees	900	1,400
Other accountancy fees	-	-
	<u>900</u>	<u>1,400</u>

10 Changes in resources applied for Fixed Assets

	2004 £	2003 £
Net movement in funds from Statement of Financial Activities	9,526	2,277
Resources applied on Fixed Assets for charitable use	-	(2,450)
Add Grants Received to fund fixed assets	2,995	-
Net movement in funds available for future activities	<u>12,521</u>	<u>(173)</u>

11 Tangible functional fixed assets

	Plant, Equipment, Fixtures & Fittings £
Cost	
At 1 July 2003	<u>7,815</u>
At 31 March 2004	<u>7,815</u>
Depreciation	
At 1 July 2003	3,583
Charge for the period	<u>1,465</u>
At 31 March 2004	<u>5,048</u>
Net book value	
At 31 March 2004	<u>2,767</u>
At 30 June 2003	<u>4,232</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 period from 1 July 2003 to 31 March 2004

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

At 31 March 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>

	£	£	£	£
At 1 July 2003	Unrestricted funds	Designated funds	Restricted funds	Total Funds
Other fixed assets	208	-	4,024	4,232
Current Assets	52,880	-	-	52,880
Current Liabilities	(44,953)	-	-	(44,953)
	<u>8,135</u>	<u>-</u>	<u>4,024</u>	<u>12,159</u>

13 Debtors	2004	2003
	£	£
Trade debtors	6,816	7
Prepaid expenses	400	1,028
	<u>7,216</u>	<u>1,035</u>

14 Creditors: amounts falling due within one year	2004	2003
	£	£
Accrued expenses	-	1,719
Funds held for third parties	137	-
Deferred income and grants in advance (see note 7)	30,128	40,820
Trade creditors	5,288	2,414
	<u>35,553</u>	<u>44,953</u>

15 Endowment funds

The charity had no endowment funds in the period ended 31st March 2004 or in the year ended 30th June 2003

Leeds Asylum Seekers' Support Network
Notes to the Accounts
for the period from 1 July 2003 to 31 March 2004

16 Fixed asset funds	2004	2003
	£	£
At 1 July	4,024	6,562
Transfer from grants received for capital expenditure	2,996	-
Transfer to Revenue Reserves	(4,263)	(2,538)
At 31 March	<u>2,757</u>	<u>4,024</u>

17 Pension Commitments due within the next year	2004	2003
	£	£
Defined Contribution Scheme	2,497	2,201

18 Operating Leases	2004	2003
	£	£
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	2,572	2,572

19 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 period from 1 July 2003 to 31 March 2004

Incoming Resources

			2004 £	2003 £
	Unrestricted Funds	Restricted Funds	Total Funds	Prior Period Total Funds
	2004 £	2004 £	2004 £	2003 £

Grants, legacies and donations

Government and public bodies

Incoming resources of a revenue nature

Transfer from unincorporated charity- Leeds HA	-	-	-	3,216
Learning and Skills Council	-	17,858	17,858	21,724
The Community Fund	-	62,163	62,163	36,881
Leeds City Council & Leeds Mental Health Trust	-	14,872	14,872	2,054
Leeds Health Action Zone	-	1,617	1,617	1,933
Leeds North West Primary Care Trust	-	-	-	8,000
European Social Fund	-	-	-	2,626
Leeds City Council - other gifts	-	786	786	-
Leeds City Council MICE Initiative	-	250	250	-
Total	-	97,546	97,546	76,434

Non government and non public bodies

Incoming resources of a revenue nature

Joseph Rowntree Charitable Trust	-	2,440	2,440	11,507
Leeds VOICE Local Initiatives Fund	-	3,736	3,736	1,192
Refugee Council	1,500	-	1,500	-
Sundry donations	120	-	120	99
Leeds Voice Community Chest	-	-	-	4,102
Leeds Adult & Community Learning Theme Chest	-	4,265	4,265	-
The Allen Lane Foundation	-	6,987	6,987	463
St Edmunds Parochial Church Council	-	1,325	1,325	-
Hardship fund - donations under £1000	-	3,073	3,073	-
Dr J Vogler	-	-	-	1,700
Unrestricted grants and donations each under £1,000	1,110	-	1,110	2,255
Restricted grants and donations each under £1,000	-	437	437	620
Donation from an anonymous donor	-	-	-	177
Leeds Initiatives Fund	-	-	-	7,070
Transfer from unincorporated charity- Angel Group	-	-	-	978
Lloyds TSB Foundation	-	7,500	7,500	2,500
Total	2,730	29,763	32,493	32,663

Government and public bodies

Incoming resources for acquisition of fixed assets

Park Lane College on behalf of Learning Skills Council	-	2,995	2,995	-
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Total government grants for fixed assets

-	2,995	2,995	-
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Total Grants, Legacies & Donations Received

2,730	130,304	133,034	109,097
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Operating activities in furtherance of charity's objects

Sale of goods and services as a charitable activity	-	-	-	55
Members' Subscriptions	255	-	255	25

	255	-	255	80
Total Incoming Resources	2,985	130,304	133,289	109,177

Leeds Asylum Seekers' Support Network
Schedule to the Statement of Financial Activities
for the period from 1 July 2003 to 31 March 2004

	Unrestricted Funds	Restricted Funds	2004 £ Total Funds	2003 £ Prior Period Total Funds
	2004 £	2004 £	2004 £	2003 £
Costs of raising and generating funds				
Fundraising costs	-	-	-	-
Charitable expenditure				
Grants Payable in furtherance of the charity's objects	753	8,000	8,753	-
Costs of activities in furtherance of the charity's objectives				
Cost of goods or services as a charitable activity	117	5,128	5,245	1,934
Depreciation of assets used for charitable purposes	1,465	-	1,465	2,242
	1,582	5,128	6,710	4,176
Support costs of charitable activities				
Gross wages and salaries - charitable activities	395	69,698	70,093	57,176
Employer's NI - Charitable activities	-	6,320	6,320	4,664
Pension Contributions - Charitable employees	-	591	591	1,013
Volunteers' Costs	-	3,102	3,102	2,557
Staff Expenses - Charitable Activities	-	1,613	1,613	659
Marketing of services	494	-	494	754
	889	81,324	82,213	66,823
Management and Administration of the Charity				
Employee costs:				
Salaries - Administrative staff	-	11,333	11,333	16,956
Trustees expenses	-	94	94	137
Pension Contributions - Administrative staff	-	1,181	1,181	2,023
Employer's NI- Administrative staff	-	1,065	1,065	1,602
Training and welfare	-	-	-	42
Travel and subsistence	-	-	-	43
Recruitment expenses	-	100	100	1,187
Staff expenses	-	-	-	282
	-	13,773	13,773	22,272

Leeds Asylum Seekers' Support Network
Schedule to the Statement of Financial Activities
for the period from 1 July 2003 to 31 March 2004

	Unrestricted Funds	Restricted Funds	2004 £	2003 £
	2004 £	2004 £	Total Funds 2004 £	Prior Period Total Funds 2003 £
Premises Costs				
Rent payable	-	3,906	4,541	3,925
Rates, water & service charges	-	93	93	-
Room hire	65	1,035	465	700
Light and heat	-	-	-	720
	65	5,034	5,099	5,345
General administrative expenses:				
Telephone and fax	-	698	698	470
Postage	-	598	598	770
Stationery and printing	57	1,945	2,002	1,678
Subscriptions	90	-	90	127
Software & IT Support	351	305	656	1,359
Payroll costs	133	405	538	395
General office expenses	-	101	101	786
Advertising and PR	-	462	462	-
Bank charges	-	-	-	6
Sundry expenses	228	-	228	133
	859	4,514	5,373	5,724
Legal and professional costs:				
Reporting Accountant's Fees	-	900	900	1,400
Legal fees	110	-	110	638
Insurance	256	85	341	323
Consultancy fees	368	-	368	199
Counsellor supervision	-	380	380	-
Evaluation	250	750	1,000	-
	984	2,115	3,099	2,560
Total spent on administration	1,908	25,436	27,344	35,901
A Detailed schedule of Grants Payable in furtherance of the charity's objects			2004 £	2003 £
Grants to Institutions				
Sundry donations less than £1000	170	-	170	-
Yorkshire & Humberside Refugee Support Centre	583	6,000	6,583	-
Tandem Communication and Research Limited	-	2,000	2,000	-
Total Institutional grants	753	8,000	8,753	-
Grants to individuals	-	-	-	-
Total of all grants paid	753	8,000	8,753	-