

Charity Registration No. 1117513  
Company Registration No: 02700424

**STATEMENT OF ACCOUNTS  
FOR THE YEAR-ENDED 31<sup>ST</sup> MARCH 2015**

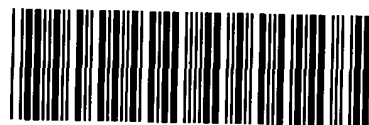
Name Charity and Company:

**JOINT COUNCIL FOR THE WELFARE OF IMMIGRANTS  
(JCWI)**

REGISTERED AUDITORS

**BHARAT SHAH & CO**

THURSDAY



\*L4NFTLDF\*  
LD4 31/12/2015 #143  
COMPANIES HOUSE

## JOINT COUNCIL FOR THE WELFARE OF IMMIGRANTS (JCWI)

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<b>TRUSTEES (DIRECTORS)</b>	
CHAIRPERSON	Minoo Jalali-Naini
VICE CHAIRPERSON	Sham Qayyum
TREASURER	Belaynesh Hailemariam
OTHER MEMBERS	Eric Fripp Nasim Ahmed Melaku Getachew Daniel Wilsher Susan Cueva
COMPANY SECRETARY	Mr Habib Rahman
REGISTERED OFFICE	115 Old Street, London, EC1V 9RT
BANKERS	National Westminster Bank plc 134 Aldersgate Street London, EC1A 4JB
REGISTERED AUDITORS	Bharat Shah & Co. Chartered Accountants and Statutory Auditors 786 London Road Thornton Heath Surrey CR7 6JB

## JOINT COUNCIL FOR THE WELFARE OF IMMIGRANTS (JCWI)

### TRUSTEES' REPORT

The trustees, who are also directors of the charity for the purposes of the Companies Act, submit their annual report and the audited financial statements for the year ended 31st March 2015. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in 2005 in preparing the annual report and financial statements of the charity.

### STRUCTURE GOVERNANCE AND MANAGEMENT

Joint Council for the Welfare of Immigrants (JCWI) is a charitable company and is governed by a memorandum and articles of association agreed by its members and as approved by the Charity Commission and the Companies House. JCWI is governed by its Executive Committee (EC) acts as the Board of Directors of the charitable company. The EC meets regularly and as frequently as they wish and at least four times a year. The day-to-day operational management of the company is delegated to the Chief Executive.

Directors/trustees are selected on the basis of the contribution that they make to the governance of the organisation and the skills that they possess. They are made aware of the Charity Commission's guidance for trustees of a charity and are also given an introduction to the activities of the charity by the existing board. Directors/trustees are given training as and when required.

The trustees have assessed the major risks to which the charity is exposed, in particular those relating to the specific operational areas of the charity and its finances. The trustees believe that by monitoring reserve levels, by ensuring controls exist over key financial systems and by examining the operational and business risks faced by the charity, they have established effective systems to mitigate those risks.

### OBJECTIVES AND ACTIVITIES

JCWI is an independent national charity which exists to promote justice and fairness in immigration, nationality and asylum law and policy. The organisation's overarching objective is to relieve poverty and hardship of marginalised immigrants, refugees and their families by fostering their human, economic and civil rights within an international human rights framework.

#### **Current activities:**

JCWI has a long (over 48 years) track record of undertaking challenging work in the sphere of immigration. Our strategies and priorities depend on the currency and importance of issues that affect migrants, refugees and their families. Our activities fall under four main areas:

- *Policy, information dissemination, media & campaign work;*
- *Legal advice and strategic casework;*
- *Training delivery;*
- *Publication of reference materials, guides and handbooks.*

#### **Public Benefit**

The Trustees have taken into account the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning our future activities.

## JOINT COUNCIL FOR THE WELFARE OF IMMIGRANTS (JCWI)

### ACHIEVEMENTS AND PERFORMANCE

#### **Policy, information dissemination, media & campaign work Policy and Campaign**

Our decisions about what to focus on in terms of policy and campaign work has been driven by the rapid changes in immigration laws and policies that negatively impact on the rights of migrants, refugees as well as British citizens and, in particular, the existential 'hostile environment' against migrants and refugees.

#### **Family Migration Rules**

Following the previous financial year our policy and campaign work concentrated mainly on the extremely restrictive Immigration Rules of 2012 (Family Reunion Rules) and the Immigration Act 2014. As predicted the prohibitive criteria in the Family Reunion Rules have prevented spouses, civil partners, children, elderly parents and parents to join their loved ones in the UK. The negative impacts of these Rules have created hardship and despair for many British and settled families and therefore we have undertaken the following activities in this respect:

- Published a highly acclaimed 100 page report entitled—*"Harsh, Unjust, and Unnecessary: Report on the Impact of Adult Dependent Relative Rules on Families and Children"* and this report was launched in July 2014 in a packed House of Commons Committee room. Delivered training course on the ADR for legal practitioners and our legal team has undertaken casework.
- Co-authored with Middlesex University an extensive report for the Office of Children's Commissioner (OCC) on the Impact of the Family Migration Rules on Families and Children. This report has just been completed and was launched on 9<sup>th</sup> September 2015 in Parliament.
- On 9<sup>th</sup> of July, the anniversary of the Rules, organised a joint parliamentary meeting and a demonstration outside the Home Office in collaboration with MRN and BritCits. On the strength of our policy briefing and lobbying work we garnered support from a number of MPs, Peers and political leaders across the political spectrum.
- Produced a theatre, 'My Skype Family', in collaboration with ice & fire a human rights theatre company at the South Bank Centre (Purcell Room) in July 2015.

#### **Immigration Bill/Act 2014**

From 2013 our policy team worked tirelessly on the 2014 Immigration Bill, during its passage through Parliament. On the Bill and the Act our activities are listed below:

- Parliamentary briefings for each stage of the Bill in both houses and gave oral evidence before parliamentary committee on the Bill.
- Produced summary briefings on the Act for the sector and wider public and spoke at various meetings including Trades Union Congress' (TUC) black section's annual conference and it's Race Relations Committee, NUS conference on the Bill and the Act.

## JOINT COUNCIL FOR THE WELFARE OF IMMIGRANTS (JCWI)

- On the proposed prohibition of tenancy of accommodation without legitimate immigration status in the UK under a provision of the 2014 Act we acted as the independent evaluator of the West Midlands Pilot which was established by the Home Office under the previous government's promise of a phased rollout of this provision after considering the impact of this scheme. We are going to publish our detailed report on the prospective negative impacts of the provision.

**Movement Against Xenophobia (MAX)**

As reported last year we combined all our campaign work under MAX's banner. The Trade Union Congress (TUC) at its Annual Congress 2014 applauded MAX's work, particularly its work against the Immigration Act 2014 and passed a resolution to support MAX and before the general election 2015, called upon the Labour Party to commit to repeal measures in this divisive Act and urged all its affiliates to join and support MAX's work. Currently MAX has 165 members comprising of NGO's, community organisations, trade unions, faith groups and activists.

The most successful campaign work during the year was our "I AM AN IMMIGRANT" poster campaign. Launched 3 weeks before the general election. We were able to raise over £70,000 in 3 weeks through Crowd Funding and donations. Posters covered the tube and rail network and there were street level billboards throughout the country. The campaign was filmed and reported not just domestically but globally from several European countries to Australia, China and Canada. Impact Assessment of this campaign has been monitored and we are now working with the IOM to promote the campaign globally through an independent interactive website.

**Media and information dissemination work**

JCWI remains the first port of call for media on immigration issues and we do not always have the capacity to respond. We keep a log on all the media work we have done and further publicise our contribution through website. For example: On 21<sup>st</sup> May this year, the day the immigration statistics came out and the day the Prime Minister made his first immigration speech post the General Election, JCWI was inundated with media requests. We were represented and reported in 17 media outlets from print to broadcast.

We gave an interview on the BBC Radio 4's Today Programme prior to their interview with the Home Secretary and this was followed by appearances on the BBC News Channel, Sky News, Channel 4, Channel 5 and ITV as well as quotes in the Guardian, BBC on-line and Independent. We also covered various ethnic broadcast media and were quoted in the Times, Evening Standard and Metro.

## JOINT COUNCIL FOR THE WELFARE OF IMMIGRANTS (JCWI)

### **Advice and Casework**

We continue to undertake strategic legal advice and casework. Our policy and campaign work is enriched and informed by our diverse case work. Our restructured casework team is working well. The team collectively deals with around 170 complex cases in any one time. In addition, the team provides one off advice to around 10 clients per week at our weekly advice session.

We also continue to run 2 telephone advice lines; one for UNISON members funded by UNISON and the other for irregular migrants funded by the Trust for London. These advice projects are functioning efficiently.

### **Training**

We have continued to provide legal training to practitioners in the community. This service remains a core area of our activities as it enables us to contribute towards the improvement of legal advice and assistance in the community as well as generating income for the organisation. Under our regular training programme during the year ending 31 March 2015, we have trained 556 practitioners and community workers by running 43 training courses held over 72 days. Our specially devised courses are geared to providing up-to-date information on legal changes in this rapidly changing field. In this respect we have recently run 3 specially devised training courses for advisers in the community organisations that are funded by the Trust for London. This collaborative work with the funder is aimed to increase capacity of free legal advice in the community in the field of immigration.

### **Publications**

As reported last year we are still working to publish the new edition of the 'Immigration, Nationality and Refugee Law Handbook' which is proving to be an enormous task as laws in this field are changing continuously and therefore it is taking longer than expected to complete. We expect to publish this book during 2016.

### **Membership**

JCWI's strength lies in its diverse membership base currently comprising of 290 voluntary, non-governmental and commercial organisations and 400 individual members including practising lawyers. The organisation has always been striving to improve its membership service and during the year it has further improved its membership database and web-based information for dissemination to members.

## JOINT COUNCIL FOR THE WELFARE OF IMMIGRANTS (JCWI)

### FINANCIAL REVIEW

The income and expenditure account for the year ended 31<sup>st</sup> March 2015 is set out on Page 11. It shows income of £429,334 (2014 - £378,232) and expenditure of £413,166 (2014- £361,882). This has resulted in a surplus of £16,168 (2014- £16,350) from which the amount of £14,000 has transferred to Reserves Funds.

JCWI's self-generated income from legal aid, training, publications and membership, amounted to £289,292 - 67% of the total income and Grant income from charitable trusts, foundations and donations was £140,042 - 33% of the total income. A number of grants were received for specific purposes. Therefore, these are shown in the accounts as 'restricted funds'.

Grants from Charitable Trusts and General Donations were received from the following:

<u>Name of Charitable Trust/Donor</u>	<u>Amount</u>	<u>Purpose</u>
Hilden Charitable Fund	£15,000	Policy work and core costs.
Trust for London	£44,000	Advice project for irregular migrants
Joseph Rowntree Charitable Trust	£30,000	Part funding for the post of Legal Policy Director & Communications Campaign Officer.
SLF (Funded by Trust for London and Esmee Fairbairn Foundation)	£9,500	Strategic legal work
Barrow Cadbury Trust	£7,000	To support Movement Against Xenophobia (MAX).
Immigrants' Aid Trust	£30,000	General core costs - property
Immigrants' Aid Trust	£1,400	For Admin & others
Donations	£1,750	For MAX Project
General Donations	£1,392	Core costs.
<b>Total Grants &amp; Donations</b>	<b>£140,042</b>	

The Immigrants' Aid Trust (IAT) continued to support the charitable work undertaken by JCWI by making grants totalling £30,000.

All unrestricted funds have not been designated by the trustees for any specific purpose. The salaries and related staff costs has increased by £14,831 to £235,318 (2014- £220,487) and represent 56.9% (2014 - 60.9%) of the total expenditure of £413,166 (2014 - £361,882). All other costs increased by £36,453 to £177,848 (2014 - £141,395).

### RESERVES POLICY

JCWI has a reserve policy to mitigate risk with planned unrestricted reserve. JCWI aims to maintain a balance of £90,000 on unrestricted funds (if possible), which equates to at least three months cover of costs for emergency situations that may arise from time to time. The balance at present is £52,142 held on unrestricted funds at the end of the year. The trustees will continue to increase reserves in the unrestricted funds to ensure the viability of JCWI.

## **JOINT COUNCIL FOR THE WELFARE OF IMMIGRANTS (JCWI)**

### **RISK MANAGEMENT**

The Trustees have overall responsibility for JCWI's system of internal control. Such a system of control can provide only reasonable, and not absolute, assurance against inappropriate or effective use of resources, or against the risk of errors or fraud. These risks are further heightened, given the difficult nature of institutional and financial infrastructure in respect of some policy and casework undertaken.

Additionally, the Trustees continue to assess the risks on a regular basis (as identified in the risk register).

The nature of some of JCWI's work requires acceptance of some risks which are outside JCWI's control, i.e. risk which cannot be eliminated or fully managed, but where this happens there is active and clear monitoring of the risk. The trustees consider that systems and controls are in place to monitor, manage, and mitigate JCWI's exposure to major risks. These include, among other control mechanisms, the maintaining of JCWI's general reserves at the levels stated above and the review of key systems and processes by the management.

**FUTURE PLANS:** The trustees will, adopt the following strategies to meet the budget of the organisation.

- Increase fundraising efforts from charitable sources
- Revise membership strategy to increase the number of members and benefactors of the organisation
- Assess income generation streams of the organisation to increase income from, for example, training, legal advice and assistance and the sale of publications
- Retain and service the Legal Aid contract in order to be able to provide free legal advice and assistance to JCWI's clients and expand client base and income through this source
- Adopt policies to cut costs from financially unproductive work
- Increase the amount of reserve fund in the unrestricted funds.

The trustees are confident that by adopting the above strategies, JCWI will be able to meet the budget of the organisation and put the organisation on sound financial footing by establishing a sufficient level of reserves over the course of future accounting periods.

### **FINANCIAL MANAGEMENT**

In order to enhance its finance and resources management JCWI will create a post of part-time Office Administrator with developed financial skills. This post holder will assist the Chief Executive in developing JCWI's finance and business development strategies in order to maximise the organisation's income. With the help of the post holder, the organisation will be able to create enhanced financial reporting on a regular basis for the Chief Executive and Board of Directors and all relevant external authorities and funders. JCWI will ensure that it has robust financial management systems, such as, timely production of financial reports on budgetary controls and management accounts, so that all sections of the organisation including the Board of Directors receive accurate and transparent financial information.



**JOINT COUNCIL FOR THE WELFARE OF IMMIGRANTS (JCWI)****TRUSTEES' RESPONSIBILITIES STATEMENTS**

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the 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 those financial statements the trustees are required to:

- a) Select suitable accounting policies and apply them consistently;
- b) Observe the methods and principles in the Charities SORP;
- c) Make judgements and estimates that are reasonable and prudent;
- d) State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- e) Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with Companies Act 2006. 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.

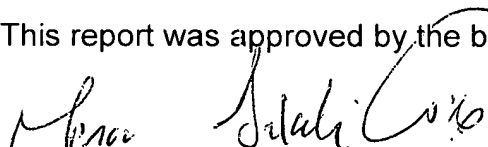
In so far as the trustees are aware:

- a) there is no relevant audit information of which the charitable company's auditors are unaware; and
- b) The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

**APPOINTMENT OF AUDITORS**

BHARAT SHAH & CO Chartered Accountants have expressed their willingness to stand for reappointment and a resolution proposing their appointment will be put forward at the annual general meeting of the charity.

This report was approved by the board on 22 December 2015 and signed on their behalf.



Trustee – Ms Minoo Jalali- Naini

**JOINT COUNCIL FOR THE WELFARE OF IMMIGRANTS (JCWI)  
INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF JCWI**

We have audited the financial statements of JCWI for the year ended 31<sup>st</sup> March 2015, which comprise the Statement of Financial Activities, Balance Sheet and related notes. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters that we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

**Respective responsibilities of trustees and auditors**

As described in the statement of Trustees' Responsibilities, the trustees (who are also the directors of JCWI for the purposes of company law) are responsible for the preparation of Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and for being satisfied that the company's financial statements give a true and fair view.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

**Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error.

This includes an assessment of whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Trustee's Annual Report for year ended 31<sup>st</sup> March 2015 to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

**JOINT COUNCIL FOR THE WELFARE OF IMMIGRANTS (JCWI)  
INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF JCWI (CONTINUED)**

**Opinion on financial statements**

In our opinion the financial statements:

- give a true and fair view, of the state of the charitable company's affairs as at 31<sup>st</sup> March 2015 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with the United Kingdom Generally Accepted Accounting Practice applicable to smaller entities; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Opinion on other matter prescribed by the Companies Act 2006**


In our opinion the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit;
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the trustees' report and take advantage of the small companies exemption from the requirement to prepare a strategic report.

786 London Road  
Thornton Heath  
Surrey  
CR7 6JB

*Bharat Shah*   
Bharat Shah (Senior Statutory Auditor)  
For and on behalf of Bharat Shah & Co  
Chartered Accountants and Registered Auditors

Date: 31 December 2015

**INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31ST MARCH 2015**

		Unrestricted Funds £	Restricted Funds £	2015 Total Funds £	2014 Total Funds £
<b>INCOMING RESOURCES</b>	<b>NOTES</b>				
<b>Voluntary Income</b>					
Grants and Donation	[02]	49,542	90,500	140,042	102,822
Membership income		19,150	0	19,150	21,666
<b>Activities for generating funds:</b>					
Legal Aid Income		71,219	0	71,219	62,444
Income from Private cases		59,401	0	59,401	38,738
Advice Unison		34,625	0	34,625	22,500
Sales of Publications		1,606	0	1,606	1,806
Training and Conferences		103,291	0	103,291	128,256
<b>TOTAL INCOMING RESOURCES</b>		<b>338,834</b>	<b>90,500</b>	<b>429,334</b>	<b>378,232</b>
<b>RESOURCES EXPENDED</b>					
Costs of Charitable Activities	[03]	318,700	85,602	404,302	352,384
Governance Costs	[05]	5,910	2,954	8,864	9,498
<b>TOTAL RESOURCES EXPENDED</b>		<b>324,610</b>	<b>88,556</b>	<b>413,166</b>	<b>361,882</b>
<b>Net Incoming Resources before taxation</b>		14,224	1,944	16,168	16,350
<b>Taxation</b>	[08]	0	0	0	0
<b>NET INCOME</b>		14,224	1,944	16,168	16,350
<b>Transfer to Reserves</b>		(14,000)	0	(14,000)	(15,000)
<b>Funds in General</b>		224	1,944	2,168	1,350
<b>Funds in Reserves</b>		14,000	0	14,000	15,000
<b>Total Funds for the year</b>		14,224	1,944	16,168	16,350
<b>FUNDS AT 1ST APRIL 2014</b>		37,918	1,169	39,087	22,737
<b>FUNDS AT 31ST MARCH 2015</b>		52,142	3,113	55,255	39,087

None of the charity's other activities were acquired or discontinued during the above two financial years.

The charity has no recognised gains or losses for 2014 and 2015 other than those dealt with in the statement of financial activities set out above.

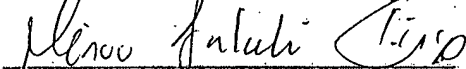
The notes on pages 13 to 17 form part of these financial statements.

## BALANCE SHEET AT 31ST MARCH 2015

		Unrestricted Funds £	Restricted Funds £	2015 £	2014 £
<b>FIXED ASSETS</b>	<b>NOTES</b>				
Tangible Assets	[09]	1,389	0	1,389	1,736
<b>CURRENT ASSETS</b>					
Stock and WIP	[10]	64,389	0	64,389	57,464
Debtors	[11]	59,612	0	59,612	40,100
Cash at Bank & in Hand		160,898	3,946	164,844	85,032
		<u>284,899</u>	<u>3,946</u>	<u>288,845</u>	<u>182,596</u>
<b>CURRENT LIABILITIES</b>					
Creditors - Amounts due within one year	[12]	234,146	833	234,979	145,245
		<u>234,146</u>	<u>833</u>	<u>234,979</u>	<u>145,245</u>
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<u>50,753</u>	<u>3,113</u>	<u>53,866</u>	<u>37,351</u>
<b>TOTAL NET ASSETS/(LIABILITIES)</b>		<u>52,142</u>	<u>3,113</u>	<u>55,255</u>	<u>39,087</u>
<b>FUNDS</b>					
Restricted Funds	[15]	0	3,113	3,113	1,169
Unrestricted Funds	[14]	5,142	0	5,142	4,918
Unrestricted Funds	[14]	47,000	0	47,000	33,000
		<u>52,142</u>	<u>3,113</u>	<u>55,255</u>	<u>39,087</u>

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the board on 22 December 15 and signed on its behalf by:



Trustee - Ms Minoo Jalali - Naini

The notes on pages 13 to 17 form part of these financial statements.

## 1. ACCOUNTING POLICIES

### (a) Scope and basis of the financial statements

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008). The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" published in March 2005, applicable accounting standards and the Companies Act 2006.

### (b) Incoming Resources

All incoming resources are included in the statement of financial activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Income represents mainly monies from Trusts and Donors which supported JCWI in its work in the current financial year.

### (c) Resources expended

Resources expended are included in the statement of financial activities on an accrual basis, exclusive of any VAT which can be recovered.

### (d) Fixed Assets

Depreciation has been provided to write off the cost of fixed assets on the following rates:  
Computers, Fixtures & Fittings - 20% Reducing Balance

### (e) Stock and Work In Progress

These have been valued consistently by the trustees at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

### (f) Cash flow statement

The financial statements do not include a cash flow statement as the charity has taken advantage of the exemption from preparing such a statement that are available to smaller entities.

### (g) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or raised by the charity for particular purposes. The cost of raising and administering such funds is charged against the specific fund.

### (h) Pensions

The company operates a defined contribution pension scheme. Contributions are charged to the income and expenditure account as they become payable in accordance with the rules of the scheme.

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31ST MARCH 2015**

**2. VOLUNTARY INCOME**

**Donations and Grants**

	Unrestricted Funds	Restricted Funds	2015 Total Funds	2014 Total Funds
	£	£	£	£
Hilden Charitable Fund	15,000	0	15,000	15,000
Trust for London	0	44,000	44,000	21,750
SLF -Trust for London	0	9,500	9,500	9,500
Joseph Rowntree Charitable Trust	0	30,000	30,000	10,000
Immigrants' Aid Trust ( See Note below )	31,400	0	31,400	35,223
Max Donation	1,750		1,750	0
Barrow Cadbury Trust	0	7,000	7,000	0
Touchstone	0	0	0	10,366
Methodist Church	0	0	0	0
General Donations	1,392	0	1,392	983
	<b>49,542</b>	<b>90,500</b>	<b>140,042</b>	<b>102,822</b>
<b>Affiliation and Membership Subscriptions</b>	<b>19,150</b>	<b>0</b>	<b>19,150</b>	<b>21,666</b>

**Immigrants' Aid Trust**

Funds from IAT for the year to 31st March 2015 in connection with charitable work undertaken by JCWI include:

	Unrestricted Funds	Restricted Funds	2015 Total Funds	2014 Total Funds
	£	£	£	£
Sundry Grants - Rent	30,000	0	30,000	30,000
Grants - admin & other	1,400		1,400	5,223
	<b>31,400</b>	<b>0</b>	<b>31,400</b>	<b>35,223</b>

**3. COSTS OF ACTIVITIES IN FURTHERANCE OF THE CHARITY'S OBJECTS**

	Unrestricted Funds	Restricted Funds	Total 2015	Total 2014
	£	£	£	£
Staff Costs (Note 4)	174,196	61,122	235,318	220,487
Premises Costs	32,647	1,323	33,970	35,587
Office Costs	22,917	11,458	34,375	27,648
Publication Costs	3,578	0	3,578	2,743
Legal Aid Costs	61,615	0	61,615	35,788
Training	20,476	10,238	30,714	25,499
Travelling and transport	797	398	1,195	1,018
Bank Charges	2,126	1,063	3,189	3,180
Depreciation of Fixed Assets	347	0	347	434
	<b>318,700</b>	<b>85,602</b>	<b>404,302</b>	<b>352,384</b>

**JOINT COUNCIL FOR THE WELFARE OF IMMIGRANTS (JCWI)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31ST MARCH 2015**

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**4. STAFF COSTS**

	<b>2015</b>	<b>2014</b>
	£	£
Salaries	204,959	190,484
Employers Nic	17,175	18,147
Pension Costs	10,333	8,798
Secretarial and Temp Services	2,851	3,058
	<b>235,318</b>	<b>220,487</b>
Average number of employees		
Administration	1	1
Charitable Activities	9	8
	<b>10</b>	<b>9</b>

No staff earns in excess of £ 60,000.

**5. GOVERNANCE COSTS**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2015</b>	<b>Total 2014</b>
	£	£	£	£
Audit Fees	1,667	833	2,500	3,000
Less: Overprovision of audit fees	(333)	(167)	(500)	0
Accounting Fees	4,196	2,098	6,294	5,663
Legal Expenses	0	0	0	62
AGM Costs	380	190	570	773
	<b>5,910</b>	<b>2,954</b>	<b>8,864</b>	<b>9,498</b>

**6. TRUSTEES COSTS**

No remuneration was paid to trustees during this or the preceeding year. No expenses has been reimbursed (2014 - Nil) to trustees.

**7. NET INCOME/EXPENDITURE FOR THE YEAR**

This is stated after charging:

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2015</b>	<b>Total 2014</b>
	£	£	£	£
Depreciation of Fixed Assets	347	0	347	434
Auditors' Remuneration	1,667	833	2,500	3,000



## 8. TAXATION

JCWI is a registered charity and is eligible for the exemptions from taxation available to charities on their charitable activities. No charge to taxation therefore arises.

## 9. TANGIBLE FIXED ASSETS

	Computers, Fixtures Fittings	Total 2015	Total 2014
Cost :	£	£	£
At 01.04.2014	30,582	30,582	91,747
Addition	0	0	0
Disposal		0	(61,165)
At 31.03.2015	30,582	30,582	30,582
Depreciation			
At 01.04.2014	28,846	28,846	89,577
Charge for the year	347	347	434
Disposal	0	0	(61,165)
At 31.03.2015	29,193	29,193	28,846
Net Book Amount			
At 31.03.2015	1,389	1,389	1,736
At 31.03.2014	1,736	1,736	2,170

## 10. STOCK AND WIP

	Unrestricted Funds	Restricted Funds	2015	2014
	£	£	£	£
Stock - Books and Publications	7,920	0	7,920	8,697
Legal Aid Work in Progress	56,469	0	56,469	48,767
	64,389	0	64,389	57,464

## 11. DEBTORS : Amount falling due within one year

	Unrestricted Funds	Restricted Funds	2015	2014
	£	£	£	£
Trade Debtors	7,512	0	7,512	0
Deposits Recoverable	100	0	100	100
Amount receivable from S&H solicitors	12,000	0	12,000	0
IAT - Loan	10,000	0	10,000	10,000
IAT - Grants	30,000	0	30,000	30,000
	59,612	0	59,612	40,100

**12. CREDITORS : Amount falling due within one year**

	Unrestricted Funds	Restricted Funds	2015	2014
	£	£	£	£
Creditors	13,176	0	13,176	13,982
Professional barrister fees	41,779	0	41,779	30,068
Max Project	67,100	0	67,100	0
Other Taxation and Social Security	12,399	0	12,399	14,470
I A T - Rent Payable	30,000	0	30,000	30,000
Advance Payment -LSC	21,344	0	21,344	12,417
Advance Payment - Unison & Grant	22,375	0	22,375	24,000
Client Account	24,306	0	24,306	17,308
Accruals	1,667	833	2,500	3,000
	234,146	833	234,979	145,245

**13. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted Funds	Restricted Funds	2015	2014
	£	£	£	£
Fixed Assets	1,389	0	1,389	1,736
Cash at bank and in hand	160,898	3,946	164,844	85,032
Other net current assets/(liabilities)	(110,145)	(833)	(110,978)	(47,681)
	52,142	3,113	55,255	39,087

**14. UNRESTRICTED FUNDS**

	Opening Balance	Income	Expenditure	Transfers	Closing Balance
	£	£	£	£	£
General Funds	4,918	338,834	324,610	(14,000)	5,142
Reserves	33,000			14,000	47,000
	37,918	338,834	324,610	-	52,142

**15. RESTRICTED FUNDS**

	Opening Balance	Income	Expenditure	Transfers	Closing Balance
	£	£	£	£	£
Restricted Funds	1,169	90,500	88,556	0	3,113
	1,169	90,500	88,556	0	3,113

**16. COMPANY LIMITED BY GUARANTEE**

JCWI is a company limited by guarantee and accordingly does not have a share capital.  
The directors/trustees of the company are named on page 1. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member.

**17. RELATED PARTY TRANSACTIONS**

JCWI and The Immigrants' Aid Trust (IAT) are related parties as some of the trustees are common to both.

JCWI rents premises owned by IAT at 115 Old Street, London for which annual rent of £30,000 is payable.

JCWI also receives a grant of £30,000 for rent and £1400 for administrative expenses from IAT.

There is no related parties transactions between JCWI and the trustees.

No remuneration was paid to trustees during this or the preceeding year.

No expenses has been reimbursed to trustees.