

AFRICA & MIDDLE EAST REFUGEE ASSISTANCE (AMERA) LIMITED

(A company limited by guarantee and not having a share capital)

Accounts - 31st January 2007

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**LEGAL AND ADMINISTRATIVE DETAILS
for the year ended 31st January 2007**

Company Number	4644642
Charity Number	1098788
The Board of Directors	C Moorehead Dr B E Harrell-Bond Dr G Verdirame Princess B El Hassan I Barby S Grant S Elsayed-Ali P Rudge (appointed 2nd October 2006) Dr E Downham Hill (resigned 2nd October 2006) L Passerini (resigned 2nd October 2006)
Company Secretary	C Moorehead
Registered Office	135a Brackenbury Road London W6 0BQ
Auditors	A J Carter & Co Chartered Accountants and Registered Auditors 22b High Street Witney Oxon OX28 6RB
Bankers	National Westminster Bank plc Aldwych Branch P.O. Box 221 Connaught House 65 Aldwych London WC2B 4ES
Solicitors	Thomas Eggar Solicitors 11th Floor International Press Centre 76 Shoe Lane London EC4A 3JB

**REPORT OF THE DIRECTORS
for the year ended 31st January 2007**

The Directors present their report and the accounts for the period ended 31st January 2007.

Status

The organisation is a charitable company limited by guarantee, incorporated on 22nd January 2003 and registered as a charity on 29th July 2003.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

Objectives and Policies

The objective of the charitable company is to relieve refugees by providing legal advice or assistance on matters relating to asylum determination, settlement of migrants, family reunification, and other matters relating to the enjoyment of the fundamental rights which they could not otherwise afford, owing to their poverty or social and economic circumstances. The charitable company also aims to advance the education of the public, in particular lawyers and paralegals, in matters relating to forced migration and the law affecting refugees in Africa and the Middle East.

These objectives will be achieved through the funding of projects which will stimulate aid wherever refugee status is individually determined. AMERA also aims to help bring cases to national courts and international forums such as the African Commission Human Rights Committee. Such test cases could make significant practical differences to the legal process and precipitate social change.

Review of the Year

The net incoming resources for the year were £14,695 of which £14,335 is attributed to restricted reserves and £360 to unrestricted funds.

Financial and non-financial assistance

The directors would like to thank all of the individuals and organisations who contributed to AMERA during the year. In particular we would like to thank:

Countess Lyndall Passerini
Dr Barbara E Harrell-Bond
Irene Raciti
The Oak Foundation
David Johnstone and Applied Network Solutions Limited

**REPORT OF THE DIRECTORS
for the year ended 31st January 2007(continued)**

Future Strategy

The Charity aims to continue to develop its activities as described in its aims and objectives. This will be achieved within its financial means. Funding sources for this period included Comic Relief, the Ford Foundation, the Sigrid Rausing Trust, Amberstone Trust and USIP Kenya, amongst other smaller donations. AMERA UK's funding situation has been growing year by year, necessitating a review of its fundraising strategy and further exploration of new funding sources. This review is in the planning for 2007/08. The appointment of the UK Executive Director was intended to provide an ongoing role in the UK to ensure that the organisation's fiduciary responsibilities are met in Egypt, that the commitment to assist the RLP in Uganda with ongoing fundraising support continues and that the organisation's future strategy is planned in an achievable and professional manner. With regards to future activities the organisation will be: developing an advocacy strategy; supporting the development of a Southern Refugee Legal Network.; consulting with other like minded organisations in its project regions about sharing the AMERA goals and possibly forming relationships with new partners; aiming to strengthen the management and financial systems of its existing partners to help them to develop into sustainable, locally accountable and independent organisations.

Investment Policy

The Memorandum of Association, signed on the 22nd January 2003, states that "The Company shall have the power to invest the monies of the charity not immediately required for its purposes in or upon such investments, securities or property as may be thought fit, in the absolute discretion of the Trustees for the time being, subject nevertheless to such conditions (if any) and such consents (if any) as may for the time being be imposed or required by law and subject also as hereinafter provided".

Risk Review

The major risks to which the charity is exposed, as identified by the directors, have been reviewed and systems have been established to mitigate those risks.

Reserves Policy

It is the policy of the charitable company to hold reserves in its General Fund that have not yet been committed or designated for any particular purpose. The directors have set aside these reserves in order to protect the future operations of the charitable company from the effects of any unforeseen variations in its income streams as part of a policy of good financial management practice. The directors have set the level of these reserves after undertaking a thorough assessment of the charitable company's needs. At 31st January 2007 the amount of these reserves in the General Fund amounted to £23,090.

Appointment of Directors

Under the Articles of Association, membership shall be open to anyone the directors, by a majority vote, agree will further the aims of the charity.

The directors of the charity during the period were as follows:

Dr Barbara Harrell-Bond
Princess Badiya El Hassan
S Elsayed-Ali
S Grant
P Rudge (appointed 2nd October 2006)

Dr Guglielmo Verdirame
Caroline Moorehead
I Barby
Dr Enid Downham Hill (resigned 2nd October 2006)
Lyndall Passerini (resigned 2nd October 2006)

**REPORT OF THE DIRECTORS
for the year ended 31st January 2007 (continued)**

Responsibilities of the Directors

The directors are responsible for preparing the Annual Report and the financial statements in accordance with the applicable law and United Kingdom Generally Accepted Accounting Practice.

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

- select suitable accounting policies and then apply them consistently;
- 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 charitable company will continue in business.

The directors 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 the Companies Act 1985. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Members of the Management Committee

Members of the Management Committee, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the period and up to the date of this report are set out on page 3.

Members of the charitable company guarantee to contribute an amount not exceeding £10 to the assets of the charitable company in the event of winding up. The total number of such guarantees at 31st January 2007 was ten.

Auditors

During the year A J Carter & Co, Chartered Accountants and Registered Auditors, were appointed as auditors of the charitable company. A resolution for their re-appointment will be proposed at the annual general meeting.

Signed by order of the Directors

G Verdirame

Director

London

7th November 2007

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS

We have audited the financial statements of Africa & Middle East Refugee Assistance (AMERA) Limited for the year ended 31st January 2007 which comprise the Statement of Financial Activities, the Balance Sheet, and the related notes. These financial statements have been prepared in accordance with the accounting policies set out therein and the requirements of the Financial Reporting Standard for Smaller Entities (effective January 2005).

This report is made solely to the charitable company's members, as a body, in accordance with Section 235 of the Companies Act 1985. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's 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 its members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective Responsibilities of the Directors and Auditors

The directors (who also act as trustees of the charitable activities of Africa & Middle East Refugee Assistance (AMERA) Limited) are responsible for preparing the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and their responsibilities are set out in the Statement of Directors' Responsibilities.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 1985. We also report to you whether in our opinion the information given in the Directors' Report is consistent with the financial statements.

In addition we report to you if, in our opinion, the company has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding directors' remuneration and other transactions is not disclosed.

We read the Directors' Report and consider the implications for our report if we become aware of any apparent misstatements within it or material inconsistencies with the financial statements. Our responsibilities do not extend to other information.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS (continued)

Basis of Audit Opinion

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

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

Opinion

In our opinion:

- the financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice applicable to smaller entities, of the state of the charitable company's affairs as at 31st January 2007 and of its incoming resources and application of resources for the year then ended;
- the financial statements have been properly prepared in accordance with the Companies Act 1985; and
- the information given in the Directors' Report is consistent with the financial statements.

A J Carter & Co

Chartered Accountants
and Registered Auditors

A J Carter & Co
22b High Street
Witney
Oxon
OX28 6RB

14th November 2007

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31st January 2007

Note	Unrestricted	Restricted	Total	2006	
	funds	funds		Total	
	£	£	£	£	
Incoming Resources					
Incoming resources from generated funds					
2	- voluntary income	4,633	293,722	298,355	176,224
	Interest received	2,868	-	2,868	-
		<u>7,501</u>	<u>293,722</u>	<u>301,223</u>	<u>176,224</u>
Resources Expended					
3.	Charitable activities	4,027	279,387	283,414	133,205
	Governance costs	<u>3,114</u>	-	<u>3,114</u>	<u>2,937</u>
4.	Total resources expended	<u>7,141</u>	<u>279,387</u>	<u>286,528</u>	<u>136,142</u>
5.	Net movement in funds	360	14,335	14,695	40,082
	TOTAL FUNDS brought forward	<u>22,730</u>	<u>85,353</u>	<u>108,083</u>	<u>68,001</u>
	TOTAL FUNDS carried forward	<u>£23,090</u>	<u>£99,688</u>	<u>£122,778</u>	<u>£108,083</u>

There were no recognized gains or losses other than those included in the statement of financial activities.

The notes on pages 9 to 12 form part of these accounts

BALANCE SHEET		31st January 2007		2006
Notes		£	£	£
	FIXED ASSETS			
6	Tangible assets		28,794	<u>40,269</u>
	CURRENT ASSETS			
7	Debtors	-		952
	Cash at bank and in hand	<u>97,098</u>		<u>69,799</u>
		97,098		70,751
8	CREDITORS: Amounts falling due within one year	<u>3,114</u>		<u>2,937</u>
	NET CURRENT ASSETS		<u>93,984</u>	<u>67,814</u>
9	NET ASSETS		<u>£122,778</u>	<u>£108,083</u>
10	RESTRICTED FUNDS		99,688	85,353
	UNRESTRICTED FUND		<u>23,090</u>	<u>22,730</u>
			<u>£122,778</u>	<u>£108,083</u>

These accounts have been prepared in accordance with the special provisions of Part VIII of the Companies Act 1985 relating to small companies, and with the Financial Reporting Standard for Smaller Entities (effective January 2005).

Approved by the Directors and signed on their behalf

G Verdirame
 Director

7th November
 2007

The notes on pages 9 to 12 form part of these accounts

NOTES TO THE ACCOUNTS
for the year ended 31st January 2007

1. **Accounting Policies**

i) **Basis of Accounting**

The financial statements have been prepared under the historical cost convention and the Financial Reporting Standard for Smaller Entities (effective January 2005) and in accordance with the Statement of Recommended Practice Accounting and Reporting by Charities (Revised 2005) and incorporate the results of the principal activities which are described in the directors' report and which are continuing.

ii) **Income**

Income is received by way of donations and gifts and is included in the Statement of Financial Activities in the year in which they are receivable.

iii) **Expenditure**

Expenditure is charged on an accruals basis and is allocated to the relevant cost categories appropriate to the use derived from the resources.

iv) **Fixed Assets**

All fixed assets are initially recorded at cost.

v) **Depreciation**

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Fixtures, fittings and equipment	-	5 years straight line
Motor vehicle	-	5 years straight line

vi) **Foreign Currencies**

Assets and liabilities in foreign currencies are translated into Sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated at the average rates of exchange which apply for the period in which they occur. Exchange differences are taken into account in arriving at the net incoming resources.

vii) **Fund Accounting**

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Designated funds are unrestricted funds set aside by the directors for a particular purpose.

Restricted funds are to be used for specific purposes as instructed by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.

NOTES TO THE ACCOUNTS
for the year ended 31st January 2007 (continued)

2. Donations

	Unrestricted funds £	Restricted funds £	Total 2007 £	Total 2006 £
Comic Relief	-	153,040	153,040	138,563
The Ford Foundation	-	28,564	28,564	-
The Sigrid Rausing Trust	-	95,000	95,000	-
Amberstone Trust	-	-	-	27,000
USIP Kenya	-	11,794	11,794	-
Other donations	4,633	5,324	9,957	10,661
	<u>£4,633</u>	<u>£293,722</u>	<u>£298,355</u>	<u>£176,224</u>

The directors are grateful to acknowledge the following donations received during the year:

Lyndall Passerini	£2,000
Barbara Harrell-Bond	£1,000
Irene Raciti	€500
Oak Foundation	£5,399

3. Direct Charitable Expenditure

	Unrestricted funds £	Restricted funds £	Total 2007 £	Total 2006 £
Salaries	-	184,603	184,603	65,516
Office costs	4,027	59,768	63,795	41,239
Depreciation	-	11,475	11,475	11,476
Legal and professional fees	-	18,759	18,759	12,726
Other	-	4,782	4,782	2,248
	<u>£4,027</u>	<u>279,387</u>	<u>283,414</u>	<u>£133,205</u>

4. Total Resources Expended

	Staff costs £	Depreciation £	Other Costs £	Total 2007 £	Total 2006 £
Direct charitable expenditure	184,603	11,475	87,336	283,414	133,205
Governance costs	-	-	3,114	3,114	2,937
	<u>£184,603</u>	<u>£11,475</u>	<u>£90,450</u>	<u>£286,528</u>	<u>£136,142</u>

NOTES TO THE ACCOUNTS
for the year ended 31st January 2007 (continued)

5. **Net Incoming Resources**

Net incoming resources are stated after charging/(crediting):

	2007	2006
	£	£
Depreciation	11,475	11,476
Auditors' remuneration - as auditors	3,114	2,937
Net profit on foreign currency translation	-	(405)

6. **Tangible Fixed Assets**

	Fixtures, fittings and equipment £	Motor vehicle £	Total £
Cost			
At 31st January 2006 and 31st January 2007	<u>35,503</u>	<u>21,875</u>	<u>57,378</u>
Depreciation			
At 31st January 2006	12,734	4,375	17,109
Charge for year	<u>7,100</u>	<u>4,375</u>	<u>11,475</u>
At 31st January 2007	<u>19,834</u>	<u>8,750</u>	<u>28,584</u>
Net Book Value			
At 31st January 2007	<u>£15,669</u>	<u>£13,125</u>	<u>£28,794</u>
At 31st January 2006	<u>£22,769</u>	<u>£17,500</u>	<u>£40,269</u>

All of the fixed assets are used to further the objectives of the charity.

7. **Debtors**

	2007	2006
	£	£
Debtors	-	476
Prepayments	<u>-</u>	<u>476</u>
	<u>£ -</u>	<u>£952</u>

8. **Creditors:** Amounts falling due within one year

	2007	2006
	£	£
Accruals	<u>£3,114</u>	<u>£2,937</u>

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NOTES TO THE ACCOUNTS
for the year ended 31st January 2007 (continued)

9. **Analysis of Net Assets** (between restricted and unrestricted funds)

	Tangible fixed assets £	Other net assets £	Total £
Restricted funds	28,794	70,894	99,688
Unrestricted funds	-	23,090	23,090
	<u>£28,794</u>	<u>£93,984</u>	<u>£122,778</u>

10. **Restricted Funds**

	Balance brought forward £	Income £	Expenditure £	Balance carried forward £
Refugees Legal Aid Project – Egypt	29,573	100,744	(115,097)	15,220
Refugee Law Project	28,780	52,296	(81,076)	-
Amberstone Trust	27,000	-	(1,576)	25,424
The Ford Foundation	-	28,564	-	28,564
The Sigrid Rausing Trust	-	95,000	(64,520)	30,480
USIP Kenya	-	11,794	(11,794)	-
Other donations	-	5,324	(5,324)	-
	<u>£85,353</u>	<u>£293,722</u>	<u>£(279,387)</u>	<u>£99,688</u>

11. **Staff Costs**

The average number of persons employed during the year was 21. No Individuals received gross emoluments in excess of £50,000.

12. **Payments to Directors**

The directors did not receive any payments during the year other than to reimburse expenditure incurred in the course of their duties.

AFRICA & MIDDLE EAST REFUGEE ASSISTANCE (AMERA) LIMITED

Accounts - 31st January 2007