

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2008
FOR**

**UNITED NATIONS ASSOCIATION INTERNATIONAL SERVICE
(Limited by Guarantee)**

**REGISTERED COMPANY NUMBER: 03467284
REGISTERED CHARITY NUMBER: 1069182**

**UNITED NATIONS ASSOCIATION INTERNATIONAL SERVICE
(Limited by Guarantee)**

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UNITED NATIONS ASSOCIATION INTERNATIONAL SERVICE
(Limited by Guarantee)
REPORT OF THE TRUSTEES

The Trustees present their report with the audited financial statements of the charity for the year ended 31 March 2008.

STRUCTURE, GOVERNANCE AND MANAGEMENT

REFERENCE AND ADMINISTRATIVE INFORMATION

MEMBERS OF THE BOARD OF TRUSTEES:

Malcolm Harper	Chairperson
Hazel Horobin	Vice Chairperson
Felicity Manson	
Derek Swindells	
Carolyn Suckling	
Hugh Bayley	
Michelle Miller	
Peter Hogarth	
Philip Brining	
Alan Richardson	
Louise McGrath	

COMPANY SECRETARY:

Matthew Snell

MANAGEMENT TEAM:

Matthew Snell	Chief Executive
Chris Ludbrook	Finance Director

REGISTERED OFFICE:

Suite 3A
Hunter House
57 Goodramgate
York
YO1 7FX

REGISTERED CHARITY NUMBER:

1069182

AUDITORS:

RSM Bentley Jennison
Registered Auditor
Chartered Accountant
2 Wellington Place
Leeds
LS1 4AP

UNITED NATIONS ASSOCIATION INTERNATIONAL SERVICE
(Limited by Guarantee)

REPORT OF THE TRUSTEES
(continued)

GOVERNING DOCUMENT

The organisation is a charitable company limited by guarantee, incorporated on 18 November 1997 and registered as a charity on 20 April 1998.

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. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

RECRUITMENT AND APPOINTMENT OF TRUSTEES

The Trustees of the charity are also charity directors for the purposes of company law. Under the requirements of the Memorandum and Articles of Association the Trustees are elected for a period of six years, after which they must retire for at least one year. After the year they may offer themselves as a member again.

The Trustees are requested to provide a list of their skills, updated each year, and in the event of particular skills being lost due to retirement, individuals with those skills are approached to offer themselves for election.

TRUSTEE INDUCTION AND TRAINING

New Trustees are invited and encouraged to attend a series of short training sessions to familiarise themselves with the charity and the context within which it operates. These are jointly led by the Chair of the Management Committee, and the Chief Executive of the charity, and cover:

- 1) The Trustees' obligations in relation to the charity.
- 2) The main documents which set out the operational framework for the charity including the Memorandum and Articles.
- 3) Resourcing and the current financial position as set out in the latest published accounts.
- 4) Future plans and objectives.

RISK MANAGEMENT

All significant activities undertaken are subject to a risk review as part of the initial project assessment and implementation. Major risks are identified and ranked in terms of their potential impact and likelihood.

Major risks, for this purpose, are those that may have a significant effect on:

- Operational performance, including risks to our personal and development workers;
- Achievement of our aims and objectives.
- Meeting the expectations of our project partners, or our funders.

The trustees review these risks on an ongoing basis and satisfy themselves that adequate systems and procedures are in place to manage the risks identified.

The following framework is central to ensuring adequate risk assurance:

- Regular monitoring of major risks and development action plans;
- Embedding risk identification and assessment within operating procedures;
- A clear structure of delegated authority and control;
- Review of key systems and procedures through internal audit arrangements.
- Maintaining reserves in line with set policies;
- Regular summary reports on risk management to the trustees.

In assessing risk the trustees recognise that some areas of our work require the acceptance and management of risk if our key objectives are to be achieved.

UNITED NATIONS ASSOCIATION INTERNATIONAL SERVICE
(Limited by Guarantee)

REPORT OF THE TRUSTEES
(continued)

OBJECTS AND POLICIES

The principal objective of the charity is to provide support and services for the relief of poverty, sickness and distress in Africa, Latin America, the Middle East and other such regions as the Trustees from time to time shall decide.

ORGANISATIONAL STRUCTURE

International service delivers its programmes to the countries it operates in through a network of field offices.

The field offices are monitored on a day to day level by the field directors, with head office and the Board of Trustees having overall managerial and financial control.

At present there are five field offices, supporting partner organisations and development workers in the field, and fourteen staff working between the head office in the UK and the sister office in Ireland.

ACHIEVEMENTS AND PERFORMANCE

REPORT ON ACTIVITIES 2007/2008 AND PLANNED ACTIVITIES FOR 2008/2009

2007/2008

In its work in developing countries and in the UK and Ireland, International Service continued to work with vulnerable people, namely:

- Children and adolescents;
- People with disabilities;
- Women.

Programmes in developing countries

In order to better support our partners in West Africa, Latin America and the Middle East, International Service undertook to:

1. Increase Development worker numbers and strengthen traditional partnerships
 - Over 30 new Development Workers were recruited and posted during 2007-8, e.g. to support *Ayninakuna* which works to provide community based rehabilitation in rural Bolivia, and to support the Provincial Associations of People with Disabilities (*Coordinacion Provincial des Associations des Personnes Handicapées*) in rural Burkina Faso.
 - New overseas staff posts were created, providing additional support both to partner organisations and to Development Workers, e.g. specialist Programme Coordinators were appointed in Bolivia, Burkina Faso and Brazil, with further appointments planned for Mali and Palestine.
 - New projects, e.g. in Burkina Faso and Brazil, were designed to provide greater networking opportunities and exchanges between partner organisations.
2. Develop new partnerships with local and national government;
 - New partnerships were forged with relevant government bodies, e.g. the Burkina Faso Federation of Disabled People and the Malian Department for the Rights of Women & Children.
 - In Bolivia, International Service is partnering with local Disabled People's Organisations as well as the National and Regional Disability Coordination bodies.

**UNITED NATIONS ASSOCIATION INTERNATIONAL SERVICE
(Limited by Guarantee)**

**REPORT OF THE TRUSTEES
(continued)**

Programmes in the UK

As part of its drive to improve the public's understanding of international development, International Service has continued to build its development education work in the UK:

3. A global art project

- The project toured the UK and was hosted in libraries, shopping centres and art galleries in 15 cities, ranging from Edinburgh through Sunderland and Hull, down to Dover.
- Over 1,500 children participated in the art project and the workshops that were run as part of the tour.
- A case study was featured as part of the Qualifications and Curriculum Authority 2007 annual conference.
- 46 schools in Leeds were involved in a 'Round the World' week of development education activities.

4. Human rights awards ceremony

- These awards celebrate the activities of grassroots human rights organisations and activists the world over. We had the largest number and range of nominations in 2007 with winners coming from Ghana, Mali, Afghanistan, Brazil and the UK.

5. Study tours

- A possible partnership with Cranfield University's MBA programme is being developed. The aim is to offer a business exchange option that enables students to better understand potential links between the private sector and international development, whilst giving partner organisations in developing countries access to the skills and resources available through MBA links.

International Service Ireland

6. Finalising the strategic review of our sister office in Ireland

- The review was finalised and used by Trustees to inform the strategic positioning of the Irish office.
- A new Director was recruited and a Programme Support Officer post is under development.
- Strong links have been developed with Irish Aid and work has begun on an Irish development education programme.

PLANS FOR THE FUTURE 2008-2009

Our plans for the coming year are to continue to:

- Review and update the website and database;
- Develop and roll out a new impact assessment framework;
- Further strengthen traditional partnerships with civil society in Africa, Latin America and the Middle East;
- Continue to increase Development worker numbers to maximise our impact;
- Scale up our development education work in the UK and Ireland;
- Introduce an updated accounting package.

**UNITED NATIONS ASSOCIATION INTERNATIONAL SERVICE
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**REPORT OF THE TRUSTEES
(continued)**

REVIEW OF ACTIVITIES AND FUTURE DEVELOPMENTS

FINANCIAL REVIEW

The statement of financial activities shows a net surplus for the year of £123,615, and total reserves as at 31 March 2008 of £539,230.

RESERVES POLICY

The Trustees have established a reserves policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be at a level of three months running costs, which equates to £300,000 in general funds.

At this level, the Trustees feel that they would be able to continue the current activities of the charity in the event of a significant drop in funding. It would obviously be necessary to consider how the funding would be replaced or activities changed.

At present the unrestricted reserves which amount to £265,130 less funds held as fixed assets of £65,591 leave free reserves of £199,539. This currently does not reach the set target level, and the Trustees are considering ways in which additional unrestricted funds could be raised.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity at the year end and of its incoming resources and resources expended during that year. In preparing those financial statements, the Trustees 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 charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enables 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.

In so far as the trustees are aware:

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

AUDITORS

A resolution to re-appoint RSM Bentley Jennison for the ensuing year will be proposed at the forthcoming annual general meeting.

**APPROVED BY THE MANAGEMENT COMMITTEE
AND SIGNED ON ITS BEHALF BY:**

.....
MATTHEW SNELL
Company Secretary
Dated:

Suite 3a
Hunter House
57 Goodramgate
York
YO1 7FX

UNITED NATIONS ASSOCIATION INTERNATIONAL SERVICE
(Limited by Guarantee)

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
UNITED NATIONS ASSOCIATION INTERNATIONAL SERVICE
(Limited by Guarantee)

We have audited the financial statements of United Nations Association International Service for the year ended 31 March 2008 which comprises Statement of Financial Activities, the Balance Sheet and the related notes. These financial statements have been prepared under the historical cost convention and the accounting policies set out therein.

This report is made solely to the charity's Trustees, 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 charity's Trustees 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 charity and the charity's Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND THE AUDITORS

As described in the Report of the Trustees the Charity is responsible for the preparation of the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards.

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

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 and the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities", published in March 2005. We also report to you if, in our opinion, the Report of the Trustees is not consistent with the financial statements, if the charity 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 Trustees remuneration and transactions with the charity is not disclosed.

BASIS OF AUDIT OPINION

We conducted our audit in accordance with International Standards on Auditing 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 Trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charity'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.

**UNITED NATIONS ASSOCIATION INTERNATIONAL SERVICE
(Limited by Guarantee)**

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
UNITED NATIONS ASSOCIATION INTERNATIONAL SERVICE
(Limited by Guarantee)**

OPINION

In our opinion:

- The financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of the charity's affairs as at 31 March 2008 and of the incoming resources and application of resources, including its income and expenditure, for the year then ended
- The Financial Statements and have been properly prepared in accordance with the Companies Act 1985, and
- The information given in the Report of the Trustees is consistent with the financial statements.

RSM Bentley Jennison

Chartered Accountants
Registered Auditors
2 Wellington Place
Leeds
LS1 4AP

Dated:

UNITED NATIONS ASSOCIATION INTERNATIONAL SERVICE
(Limited by Guarantee)

DRAFT
STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2008

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 31.3.08 £	Total Funds 31.3.07 £
INCOMING RESOURCES					
Incoming Resources from Generated Funds					
Voluntary Income					
Donations and grants	4	264,427	468,366	732,793	600,329
Investment income		5,383	-	5,383	5,842
Incoming resources from charitable activities	4	1,470,000	-	1,470,000	1,470,000
		<hr/>	<hr/>	<hr/>	<hr/>
TOTAL INCOMING RESOURCES		1,739,810	468,366	2,208,176	2,076,171
		<hr/>	<hr/>	<hr/>	<hr/>
RESOURCES EXPENDED					
Costs of generating funds					
Costs of generating voluntary income	5	125,961	-	125,961	130,589
Cost of charitable activities	6 & 7	1,490,489	360,473	1,850,962	1,971,630
Governance costs	8	108,088	-	108,088	88,367
		<hr/>	<hr/>	<hr/>	<hr/>
TOTAL RESOURCES EXPENDED		1,724,538	360,473	2,085,011	2,190,586
		<hr/>	<hr/>	<hr/>	<hr/>
MOVEMENTS IN FUNDS FOR THE YEAR					
Net income (expenditure) before transfers		15,272	107,893	123,165	(114,415)
Transfer between funds		11,798	(11,798)	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
NET MOVEMENT IN FUNDS FOR THE YEAR		27,070	96,095	123,165	(114,415)
Balance brought forward at 1 April 2007		238,060	178,005	416,065	530,480
		<hr/>	<hr/>	<hr/>	<hr/>
Balances carried forward at 31 March 2008		265,130	274,100	539,230	416,065
		<hr/>	<hr/>	<hr/>	<hr/>

CONTINUING OPERATIONS: None of the charity's activities were acquired or discontinued during the current year.

TOTAL RECOGNISED GAINS AND LOSSES: The charity has no recognised gains and losses other than those shown in the statement of financial activities.

UNITED NATIONS ASSOCIATION INTERNATIONAL SERVICE
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BALANCE SHEET
31 March 2008

	Note	Unrestricted Funds £	Restricted Funds £	Total 31.03.08 £	Total 31.03.07 £
FIXED ASSETS					
Tangible assets	11	65,591	-	65,591	64,786
		-----	-----	-----	-----
CURRENT ASSETS					
Debtors	12	89,444	190,523	279,967	161,048
Cash at bank and in hand	13	181,014	85,077	266,091	305,343
		-----	-----	-----	-----
		270,458	275,600	546,058	466,391
CREDITORS - Amounts falling due within one year	14	70,919	1,500	72,419	115,112
		-----	-----	-----	-----
NET CURRENT ASSETS		199,539	274,100	473,639	351,279
		-----	-----	-----	-----
TOTAL ASSETS LESS CURRENT LIABILITIES		265,130	274,100	539,230	416,065
		-----	-----	-----	-----
NET ASSETS		265,130	274,100	539,230	416,065
		-----	-----	-----	-----
FUNDS	17	265,130	274,100	539,230	416,065
		-----	-----	-----	-----

Approved by the Management and Finance Committee on

and signed on its behalf by:

.....
M. HARPER
Chair of Board of Trustees

The notes form part of these financial statements

UNITED NATIONS ASSOCIATION INTERNATIONAL SERVICE
(Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2008

1. ACCOUNTING POLICIES

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP 2005) issued in March 2005 applicable Accounting Standards and the Companies Act 1985. The principal accounting policies adopted by the Trustees are described below:

Incoming resources

Income is recognised in the period in which the charity is entitled to receipt and the amount can be measured with reasonable certainty. Income is deferred only when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Grants from the government and other agencies have been included as income from activities in furtherance of the charity's objects where these amount to a contract for services, but as donations where the money is given in response to an appeal.

In accordance with this policy, legacies are included when the charity is advised by the personal representative of an estate that payment will be made or property transferred and the amount involved can be quantified.

Investment income

Investment income is accounted for when receivable and is stated gross of the related taxation.

Resources expended and basis of allocation of costs

Expenditure is included when incurred.

Resources expended include attributable VAT which cannot be recovered.

Grants payable to partner organisations for relief and development projects are included in the SOFA when approved by the trustees and agreed with the other organisation. The value of such grants unpaid at the year end is accrued. Grants where the beneficiary has not been informed or has to meet certain conditions before the grant is released are not accrued but are noted as financial commitments.

Expenditure on operational programmes is recognised in the period in which it is incurred. A designated fund is established for expenditure which has been committed to projects, but remains unspent at the year end.

The majority of costs are directly attributable to specific activities. Certain shared costs are apportioned to activities in furtherance of the objects of the charity. Staff costs and office costs allocated in the same proportion as directly attributed staff costs. Other costs not directly attributable to any specific fund have been allocated and apportioned based on the total income of the charity.

Costs of generating voluntary income

These include the salaries, direct expenditure and overhead costs of the staff in offices in the UK who promote fund-raising, including events.

Support costs

Support costs represent the cost of core field offices and the costs incurred by UK based staff, directly providing support for the international programme, including management, policy and advocacy work and supervision and technical support for emergency programmes and have been allocated to cost of charitable activities on an activity basis.

Governance costs

These represent costs incurred by finance, human resources, internal audit and directorate departments, attributable to the management of the charity's assets, organisational administration and compliance with constitutional and statutory requirements.

**UNITED NATIONS ASSOCIATION INTERNATIONAL SERVICE
(Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2008**

1. ACCOUNTING POLICIES (continued)

Transfer between funds

All income and expenditure is initially included in the Statement of Financial Activities. The deficit arising in the year on restricted funds is met by a transfer from unrestricted funds unless it is anticipated that further funding will be received.

Funds accounting

Funds held by the charity are:

Unrestricted general funds – these are funds which can be used in accordance with the charitable objects at the discretion of the trustees. Such funds may be held in order to finance both working capital and capital investment, as well as funding under-funded overseas projects.

Restricted funds – these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Foreign currencies

Transactions in foreign currencies are translated at rates prevailing at the date of the transaction. Balances denominated in foreign currencies are translated at the rate of exchange prevailing at the year end.

Investments

Investments are stated at cost.

Tangible fixed assets

Depreciation is provided at rates which are intended to write off the cost of each asset over its estimated useful life.

Fixtures, fittings and electronic equipment	- 25% reducing balance basis
Motor vehicles	- 25% reducing balance basis
Leasehold property improvements	- in equal instalments over the remainder of the period of the lease

Equipment for use in overseas operational programmes are not capitalised but charged in full to "Resources expended" when purchased. This is because the expected useful life is significantly reduced in such programmes and is generally less than one year for the majority of these assets.

Leases

Rental costs under operating leases are charged to the statement of financial activities in equal amounts over the period of the lease.

Taxation

The charity, being a registered charity, is exempt from the payment of income and corporation tax.

Pension cost

The charity operates a defined contribution pension scheme, the assets of which are held separately from those of the charity in an independently administered fund. Contributions payable for the period are included in the statement of financial activities.

UNITED NATIONS ASSOCIATION INTERNATIONAL SERVICE
(Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2008

2. LIABILITY OF MEMBERS

United Nations Association International Service is a company limited by guarantee and the members liabilities are limited to £1.

3. NET INCOMING RESOURCES FOR THE YEAR

Net incoming resources in the year are stated after charging:

	2008 £	2007 £
Depreciation - owned assets	16,765	16,445
Auditors' remuneration	4,800	5,000
Rent payable under operating leases	23,735	23,735
(Profit) / loss on Foreign Currency translation	(17,740)	43,665
Compensation for loss of office	30,000	-
	16,765	16,445

**4. INCOMING RESOURCES
DONATIONS AND GRANTS**

	2008 Unrestricted £	2008 Restricted £	Total 2008 £	Total 2007 £
Big Lottery Fund (Brazil)	4,455	81,364	85,819	-
Lottery Research Grant (Burkina)	9,410	-	9,410	-
Local income	26,808	-	26,808	52,189
Irish Aid	140,247	186,201	326,448	207,081
Comic Relief Ltd	10,270	105,557	115,827	113,472
Sheep Drove Trust	-	-	-	5,000
M Cornish Charitable Trust	5,000	-	5,000	-
European Union	-	72,489	72,489	17,990
Allan and Nesta Ferguson	-	-	-	17,000
Big Lottery Fund (Awards For All)	-	10,000	10,000	-
Rufford Maurice Laing Foundation	5,000	-	5,000	5,000
Agama Charitable Trust	-	-	-	9,000
British Volunteer Agencies Liaison Group	12,252	-	12,252	11,756
Human Rights Awards	-	12,755	12,755	11,800
Coaching for Hope	2,100	-	2,100	102,632
Trust income under £5,000	21,100	-	21,100	16,203
State of Guernsey	13,946	-	13,946	-
	250,588	468,366	718,954	569,123
Other items under £5,000	15,847	-	15,847	31,206
Project funding and conduit funding	(2,008)	-	(2,008)	-
	264,427	468,366	732,793	600,329

UNITED NATIONS ASSOCIATION INTERNATIONAL SERVICE
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NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2008

4. INCOMING RESOURCES DONATIONS AND GRANTS (continued)

INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	2008 Unrestricted £	2008 Restricted £	Total 2008 £	Total 2007 £
DFID Funding	1,470,000	-	1,470,000	1,470,000
	<hr/>	<hr/>	<hr/>	<hr/>

5. COSTS OF GENERATING VOLUNTARY INCOME

	2008 Unrestricted £	2008 Restricted £	Total 2008 £	Total 2007 £
Fundraising	90,021	-	90,021	83,184
Marketing and Public Relations	-	-	-	18,012
International Service Ireland	35,940	-	35,940	29,393
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	125,961	-	125,961	130,589
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UNITED NATIONS ASSOCIATION INTERNATIONAL SERVICE
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NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2008

6. COSTS OF CHARITABLE EXPENDITURE

	UK	Mali	Brazil	Bolivia	West Bank Gaza	Burkina Faso	Total 2008	Total 2007
	£	£	£	£	£	£	£	£
Overseas programme management	-	109,785	214,703	122,313	125,210	114,480	686,491	659,128
Overseas local costs	-	75,238	93,227	64,908	69,448	44,620	347,441	290,897
Project expenditure	7,762	92,248	54,907	4,642	-	15,004	174,563	141,331
Passages	-	8,609	13,889	7,110	4,252	6,789	40,649	40,156
Health/insurance	-	12,219	10,423	9,697	12,962	16,002	61,303	57,888
Training	-	10,154	18,527	7,559	1,468	5,202	42,910	40,102
Resettlement	-	2,513	2,535	3,101	1,176	957	10,282	43,646
Outfits	-	2,018	4,000	1,496	874	-	8,388	15,158
Coaching for Hope	-	44,342	-	-	-	44,343	88,685	244,879
Development Awareness	87,653	-	-	-	-	-	87,653	42,563
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Support costs	95,415	357,126	412,211	220,826	215,390	247,397	1,548,365	1,575,748
	9,266	86,482	55,550	49,373	40,153	61,773	302,597	395,882
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	104,681	443,608	467,761	270,199	255,543	309,170	1,850,962	1,971,630
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The charitable expenditure has not been analysed by activity as this information was not available. However, all charitable activities referred to within the Trustees Report are carried out within each country.

UNITED NATIONS ASSOCIATION INTERNATIONAL SERVICE
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NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2008

7. COSTS OF CHARITABLE ACTIVITIES

	2008 Unrestricted £	2008 Restricted £	Total 2008 £	Total 2007 £
Direct expenditure				
Overseas Project Management	568,773	111,449	680,222	659,128
Overseas Local Costs	311,569	35,872	347,441	290,897
Project expenditure	7,762	166,801	174,563	141,331
Coaching for Hope	88,685	-	88,685	244,879
Passages	30,533	10,116	40,649	40,156
Outfit	4,388	4,000	8,388	15,158
Resettlement	10,282	-	10,282	43,646
Health insurance premiums	27,769	-	27,769	33,558
Insurance claims	26,194	-	26,194	21,280
Class 2 NI	7,340	-	7,340	3,050
Training and preparation	27,903	14,930	42,833	39,541
Debriefing	77	-	77	561
Development Awareness	87,653	-	87,653	42,563
	<hr/>	<hr/>	<hr/>	<hr/>
	1,198,928	343,168	1,542,096	1,575,748
Support costs				
Recruitment	70,323	4,550	74,873	109,624
Salaries	-	-	-	24,431
Head Quarters – expenses	139,499	-	139,499	185,560
ASM expenses	32,396	-	32,396	14,659
British Volunteers Agencies				
Liaison Group	10,200	-	10,200	9,644
Human Rights Awards	-	12,755	12,755	22,414
Arts Project	22,378	-	22,378	34,459
Depreciation	16,765	-	16,765	16,445
	<hr/>	<hr/>	<hr/>	<hr/>
	1,490,489	360,473	1,850,962	1,992,984
Profit on disposals	-	-	-	(21,354)
	<hr/>	<hr/>	<hr/>	<hr/>
	1,490,489	360,473	1,850,962	1,971,630
	<hr/>	<hr/>	<hr/>	<hr/>
8. GOVERNANCE COSTS				
Salaries	90,738	-	90,738	79,346
Audit	4,800	-	4,800	5,000
Board expense	2,693	-	2,693	4,021
Legal expenses	9,857	-	9,857	-
	<hr/>	<hr/>	<hr/>	<hr/>
	108,088	-	108,088	88,367
	<hr/>	<hr/>	<hr/>	<hr/>

UNITED NATIONS ASSOCIATION INTERNATIONAL SERVICE
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NOTES TO THE FINANCIAL STATEMENTS
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9. EMPLOYEE INFORMATION

The aggregate payroll costs of the charity for the year are as follows:-

	2008 £	2007 £
Wages and salaries	360,398	382,237
Social security costs	36,971	39,578
Other pension costs	35,629	24,495
	<hr/>	<hr/>
	432,998	446,310
	<hr/>	<hr/>

There was an average of 10 (2007 – 13) full time equivalent employees at the head office during the year.

There were no staff whose emoluments, individually, were £60,000 or more.

Trustees and members of the management committee do not receive any remuneration other than the above although expenses are paid on their behalf in respect of attendance at head office meetings and which amounted to £1,354 (2007 £4,021).

The charity also requires the services of project workers to achieve its project objectives, such persons are not treated as full time employees and are recruited from all over the world as well as the UK. The charity has an obligation to settle any class 2 national insurance liabilities of UK project workers whilst working abroad. There were an average of 65 (2007 – 50) project workers overseas during the year.

10. BRITISH VOLUNTEER AGENCIES LIAISON GROUP

		2008 £	2007 £
Total costs incurred	(Note 7)	10,200	9,644
Contributions received	(Note 4)	(12,252)	(11,756)
		<hr/>	<hr/>
		(2,052)	(2,110)
		<hr/>	<hr/>

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NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2008

11. TANGIBLE FIXED ASSETS

	Motor vehicles	Leasehold fittings and improvements	Fixtures equipment	Total
	£	£	£	£
Cost				
At 1 April 2007	54,518	13,238	155,571	223,327
Additions	16,517	-	1,053	17,570
At 31 March 2008	71,035	13,238	156,624	240,897
Depreciation				
At 1 April 2007	23,083	7,884	127,574	158,541
Charge for year	8,890	876	6,999	16,765
At 31 March 2008	31,973	8,760	134,573	175,306
Net book value				
At 31 March 2008	39,062	4,478	22,051	65,591
At 31 March 2007	31,435	5,354	27,997	64,786

12. DEBTORS

	31.03.08 Unrestricted £	31.03.08 Restricted £	Total 2008 £	Total 2007 £
Field account balances	22,408	190,523	212,931	148,514
Other debtors	47,516	-	47,516	3,151
Prepayments and accrued income	19,520	-	19,520	9,383
	89,444	190,523	279,967	161,048

13. CASH AT BANK AND IN HAND

	31.03.08 Unrestricted £	31.03.08 Restricted £	Total 2008 £	Total 2007 £
Interest bearing bank accounts	180,510	85,077	265,587	304,569
Cash in hand	504	-	504	226
Cash in transit	-	-	-	548
	181,014	85,077	266,091	305,343

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NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2008

14. CREDITORS - Amounts falling due within one year				
	31.03.08	31.03.08	Total	Total
	Unrestricted	Restricted	2008	2007
	£	£	£	£
Bank overdraft	14,300	-	14,300	46,971
Trade creditors	29,304	1,500	30,804	34,102
Social security and other taxes	22,515	-	22,515	17,811
Accruals	4,800	-	4,800	7,744
Cash in transit	-	-	-	8,484
	<hr/>	<hr/>	<hr/>	<hr/>
	70,919	1,500	72,419	115,112
	<hr/>	<hr/>	<hr/>	<hr/>

15. MOVEMENT IN RESTRICTED FUNDS

Movement in restricted funds comprise the following:

	Balance	Incoming	Resources	Transfers	Balance
	01.04.07	resources	expended	£	31.03.08
	£	£	£	£	£
UK					
Big Lottery Fund (Awards for All)	-	10,000	-	-	10,000
Human Rights Awards	-	12,755	(12,755)	-	-
Mali					
State of Guernsey	76	-	-	(76)	-
Comic Relief (J&D)	49,390	105,557	(95,527)	-	59,420
Brazil					
National Lottery Charities Board Project	37,611	-	(37,611)	-	-
HIV Project	2,457	-	-	(2,457)	-
E U Project	19,721	72,489	(54,507)	-	37,703
Irish Aid Project	-	70,077	(60,456)	-	9,621
Big Lottery Fund	-	81,364	(39,223)	-	42,141
West Bank and Gaza					
Mashriqiyat	313	-	-	(313)	-
Bolivia					
Irish Aid Project	-	50,227	(20,239)	-	29,988
Burkina Faso					
CAFOD projects – ASAP	2,657	-	-	(2,657)	-
E.U. Project	59,485	-	(11,631)	-	47,854
ASAP	6,295	-	-	(6,295)	-
Irish Aid Project	-	65,897	(28,524)	-	37,373
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	178,005	468,366	(360,473)	(11,798)	274,100
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

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NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2008

16. MOVEMENT IN RESTRICTED FUNDS

An explanation of each of the restricted funds is as follows:

Burkina Faso

The IS programme in Burkina Faso focuses on working with disabled people and women in the areas of human rights and sustainable livelihoods. Burkina Faso is ranked as the 175th poorest country out of a total of 177 analysed by the United Nations in 2005. The IS programme is working with both urban and rural partners in recognition of the national policy of decentralisation.

Mali

Reflecting its position as the 174th poorest country out of 177 analysed by the United Nations, an estimated 90% of the population lives on less than US\$2 per day. IS Mali works with children and disabled people in both urban and rural settings. The recent focus has been on developing partnerships that address the rising number of street children.

Bolivia

Bolivia is the poorest country in South America with over 60% of the population living below the poverty line. IS Bolivia works with children, adolescents and disabled people in the areas of human rights and sustainable livelihoods. Traditional partnerships with civil society are likely to be reinforced by new partnerships with local and national government.

Brazil

Despite being a middle income country, the north and north east of Brazil have extremely high rates of poverty. These are the focal regions for IS Brazil which works with local social development projects, prioritising the most marginalised communities, including indigenous people and isolated rural communities.

West Bank and Gaza

The IS programme focuses on the human rights of disabled people, women and children and adolescents. Partnerships are based on improving service delivery, strengthening organisational performance and increasing coordination and communication between development actors. In spite of the challenging security situation, IS has 11 ongoing partnerships.

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible Fixed assets £	Net current assets £	Total £
Restricted funds:			
UK	-	10,000	10,000
Mali	-	59,420	59,420
Brazil	-	89,465	89,465
Bolivia	-	29,988	29,988
West Bank Gaza	-	-	-
Burkina Faso	-	85,227	85,227
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	-	274,100	274,100
Unrestricted funds	65,591	199,539	265,130
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	65,591	473,639	539,230
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18. OPERATING LEASE COMMITMENTS

The charity is committed to the following payments during the next year in respect of operating leases:

	Land and buildings		Other	
	2008	2007	2008	2007
	£	£	£	£
Expiring in 2 to 5 years	-	-	10,329	10,329
Expiring in more than 5 years	23,735	23,735	-	-
	<u>23,735</u>	<u>23,735</u>	<u>10,329</u>	<u>10,329</u>

19. CAPITAL COMMITMENTS

The charity is committed to the following payments during the next year:

	2008	2007
	£	£
Motor Vehicle Purchase	-	12,727
	<u>-</u>	<u>12,727</u>

20. RELATED PARTY

United Nations Association International Service (Ireland) is a fundraising charitable company limited by guarantee in Ireland. It is a non-trading company and financial statements have been prepared up to 31 December 2007 in line with the companies year end. During the year this company, UNAIS, received £326,448 (2007 £207,081) from the Irish company and paid expenditure of £35,940 (2007 £29,393) to that company.

21. CONTROL

The management committee have overall management control. Matthew Snell, company secretary, has day to day control.