

Welfare Benefits Unit

Charity number 1164225

Annual Report and Financial Statements for the year ended 31 March 2020



Welfare Benefits Unit

Annual Report and Financial Statements for the year ended 31 March 2020

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Prepared by West Yorkshire Community Accounting Service

Welfare Benefits Unit

Trustees' report for the year ended 31 March 2020

Reference and administrative details of the charity, its trustees and advisers

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Mr. Paul Murphy	Chair	
Mr. Richard Bridge	Treasurer	
Dr. Charlotte O'Brien		
Ms. Nicola Welch		
Prof. Peter Ball		
Mrs. Helen Edwards		
Mr. Mark Taylor		appointed January 2020
Prof. Christine Skinner		resigned January 2020

Charity number	1164225	Registered in England and Wales
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Registered and principal address

Welfare Benefits Unit
17 Priory Street
York
YO1 6ET

Bankers

Cooperative Bank plc
PO Box 250, Delf House
Southway
Skelmersdale WN8 6WT

Independent examiner

Simon Bostrom FCIE

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO) - Foundation registered on 2 November 2015, and governed by a constitution..

Method of recruitment and appointment of trustees

Trustees are recruited by invitation and application. Our trustees come from a wide range of backgrounds including academia, the Civil Service, law, local government and the advice sector. Trustees' induction includes attendance at meetings as observers, and relevant information about the service and trustee responsibilities.

Objectives and activities

The charity's objects

For the public benefit, the prevention or relief of poverty and financial hardship, the advancement of education and the protection of health in particular, but not limited to, the people of York and North Yorkshire.

These purposes will be advanced in particular but not exclusively by:

The provision of advice and assistance on welfare benefits, and other social welfare matters.

The provision of training, meetings, lectures and events in particular but not exclusively for persons working or engaged in the provision of social welfare.

Raising public awareness of welfare benefits and social welfare provision.

Providing written information, in print, online or otherwise.

Promoting, contributing to or undertaking organised research and experimental work, and disseminating the results thereof.

Providing consultancy for persons interested in welfare benefit provision, and related matters.

Welfare Benefits Unit

Trustees' report (continued) for the year ended 31 March 2020

The charity's main activities

The Welfare Benefits Unit (WBU) offers specialist welfare benefits advice to those who work with members of the public. Our experienced team of advisers provides independent support through our advice line, publications, training, consultancy and project work.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the prevention or relief of poverty and financial hardship, the advancement of education and the protection of health.

Achievements and performance

The need for accurate and reliable benefit advice was magnified as the year ended with the challenges brought about by the Covid-19 pandemic. Many were shocked at the lack of financial support available at a time of crisis, or how low income had to be to access income-related benefits; the media spotlighted those who fell between the employment support schemes and the benefit system. Huge numbers of people applied for Universal Credit with some finding that they were worse off, not realising that their claim would bring existing support, such as tax credits, to an end. The WBU advice team responded effectively to a spike in queries at this time - whilst making the change to remote working, dealing with IT challenges and coping with the personal pressures brought by Covid-19. We introduced a new proactive process to follow up on all Covid-19 queries as government advice was consistently progressing, changing the advice needed - sometimes twice in one day!

WBU services are vital in ensuring that advisers across North Yorkshire and York can access expert specialist knowledge and thereby provide accurate and confident advice to their clients. By offering a specialist welfare benefits service to anyone working with claimants in North Yorkshire and York the WBU ensures that residents can access detailed advice from whomever they receive support. The WBU advises a wide range of organisations, some with little involvement with benefit issues and others in which advice provision is central. Knowledge gained from the WBU, through our advice line, publications and training, is cascaded through the work of these agencies. With national appeal successes consistently over 70% it is clear that advice on challenging DWP decisions remains essential. as well as support maximising the likelihood of a successful initial decision.

We deliver services to a wide range of organisations including statutory services, such as social services' benefits and care charges assessors, family support workers, housing advisers, youth workers, employment advisers, student welfare teams and hospital social workers. We are also accessed by a wide range of voluntary organisations including Age UK, Citizens Advice, disability and carer organisations, advocacy support, grant-making charities, housing support, family mediation and agencies for specific groups (such as travellers, young people).

The Welfare Benefits Unit has a team of five specialist benefits advisers, the Chief Executive and Office Coordinator. We increased adviser provision in April 2019 to meet increased complexity of queries and demand on the service.

We are also supported by a strong Trustee Board from a wide range of backgrounds including academia, the Civil Service, law, local government and the advice sector.

Advice Line

The advice line is available to anyone working with a claimant in North Yorkshire and York. This effective service is available by phone and email during office hours, Monday to Friday.

"This service is invaluable for advice to be correct in difficult circumstances. It allows advisers to be certain the advice they give is correct. My job would be way more stressful without this service and my clients wouldn't get the support they need."

"Always a first rate expert service from everyone I speak to."

Welfare Benefits Unit

Trustees' report (continued) for the year ended 31 March 2020

Advice Line continued

In 2019/20 the advice line received 1583 contacts generating 2053 queries. Two-thirds of the contacts involve complex queries requiring advanced reference material or extended responses.

Queries received cover the whole benefit system; Universal Credit dominates followed by Employment and Support Allowance, Personal Independence Payment and Housing Benefit. The interaction of Universal credit and legacy benefits continue to require detailed consideration and discussion to ensure that claimants make financially astute decisions.

The Welfare Benefits Unit continued to receive funding from Improving Finance, Improving Lives (City of York Council Financial Inclusion Steering Group) to run the Universal Credit Focus project. This has two main strands: information briefings and in-depth advice provision (follow up and challenging decisions). This funding allows us to build on our core service and provide a broader range of support to York advisers and other agencies, also strengthening our social policy actions to engender change.

Training

The Welfare Benefit Unit's training is provided contractually to City of York Council (CYC) and North Yorkshire County Council (NYCC) staff, as well as to North Yorkshire Citizens Advice staff and volunteers. Training subjects are identified through feedback from training sessions and advisers on the advice line, and further targeted using the results of our training needs survey. Our most popular course remained our 3-day 'Introduction to Benefits'; as expected Universal Credit courses were also in high demand. We introduced a new Benefits for Students course which was very well received. All our trainers are qualified to NCFE Level 3 in Education and Training.

"Extremely informative, Good engagement with appropriate tasks/exercises."

"A great platform for working with clients."

"Very informative and useful course. Fantastic trainer. Thank you."

A total of 22 courses were provided, both contracted and bespoke, to 440 delegates. The WBU delivered training from our annual training programme to 225 delegates from North Yorkshire and York and 53 from outside North Yorkshire.

WBU has provided the contracted three-day Introduction to Benefits course each quarter and 8 one-day courses: Benefits for older people; Benefits for people with mental health conditions; Introduction to Universal Credit (run twice); Personal Independence Payments - how to get the right decision; Benefits Overview; Universal Credit - Issues and Update (run twice).

An additional new course, Students and Young People, provided extra provision for our contractors and was well attended.

JRF funding provided 20 subsidised places on these courses. These places were taken by Citizens Advice York, Changing Lives (St Mary's and Union Terrace), OCAY, Peasholme Charity, York Mind and York Travellers Trust. We also provided briefings under our Universal Credit project to York organisations.

Bespoke training provides an important revenue stream whilst offering quality provision; supporting those in the statutory, voluntary and housing sectors to work effectively with residents.

Publications

Our concise Advisers Guide continues to be very well received. Provision is free, under our contracts, to City of York and North Yorkshire County Council staff, and Citizens Advice in North Yorkshire; approximately 900 were distributed. National sales of the Advisers Guide support the work of the WBU, alongside rates cards and wallcharts.

"I would be lost without your guide as we're not provided with anything remotely like it in the DWP!"

Welfare Benefits Unit

Trustees' report (continued) for the year ended 31 March 2020

Publications continued

Our quarterly Benefits e-Bulletin provides up to date information offering details of changes to legislation, guidance and case law; available without charge to all who join our mailing list. Resources, including our detailed factsheets and leaflets, are available on our website with regular 'News in Brief' e-mailings providing prompt, succinct updates.

"I know groups who are using all your updates, so they are really appreciated in the rapidly moving times"

"The SDP factsheet is incredibly useful! Thanks for sharing!"

WBU leaflets for members of the public (Benefits for people aged 65+ and Benefits if you are disabled) are available online; nearly 4000 printed copies were distributed regionally, on request. This resource provides clear information and supports advisers in their work.

Forum meetings, social policy and collaborative working

Our Forum meetings provide an opportunity to present updating information and encourage networking and information sharing. In May 2019 the Forum was attended by Chris Goulden, Deputy Director of Evidence and Impact at the Joseph Rowntree Foundation. He provided an overview of UC policy work and their research into 'Framing Social Security discussions'. Charlotte O'Brien, Professor in Law at University of York, provided an overview of the EU Settlement Scheme. Our November meeting was attended by Joe Spencer, Regional Tribunal Judge and Phil Jerome, Delivery Manager, Leeds Social Security and Child Support Tribunal. Their session provided an update on online appeals and guidance about the provision of evidence.

WBU continues to be involved in social policy work and campaigning, highlighting consultations and areas of concern through our mailing list. We also asked MPs to back an Early Day Motion on Universal Credit and State Pension Transition which highlighted that UC claimants reaching State Pension age could lose out on up to one month's benefit entitlement and be without income for up to nine weeks. The government has announced that the Universal Credit rules will now be amended so that entitlement to Universal Credit continues until the end of the assessment period within which someone reaches State Pension age.

WBU responded to Council Tax Reduction consultations in Hambleton, Ryedale and Selby and to the government's Statutory Sick Pay consultation. We liaise with specific partners when benefit assessment errors are identified (e.g. miscalculation of bursary in Universal Credit shared with student advisers), highlight issues to the DWP (e.g. concerns about the Payment Exception Service) and refer in to CPAG's Early Warning System (e.g. mixed age couple and the loss of element on Universal Credit).

Collaborative working enhances the service offered and strengthens links with others. The DWP's Universal Credit managed migration project was introduced in Harrogate in July 2019. The WBU arranged a meeting for Harrogate advisers, providing an overview and an opportunity to learn more about CPAG's Early Warning System and Judicial Review projects. Information from informal DWP meetings and work with Citizens Advice UC Research Group was cascaded through our mailing list and inform advice practice.

Attendance at a number of essential meetings enhances shared understanding: DWP Customer Representative Group; DWP/LA/Housing liaison meetings; LA Benefit Managers' meetings; North Yorkshire Partnership conference; North Yorkshire Local Assistance Fund workshop; Advice York network meetings; City of York Financial Inclusion Steering Group. We have also been involved with Armed Forces Covenant discussions.

WBU supports staff development and advisers attended a number of training sessions and seminars, including CPAG's conference and seminars, JRF-funded impact training and in-house Student training.

Welfare Benefits Unit

Trustees' report (continued) for the year ended 31 March 2020

Financial review

The net expenditure for the year was £23,518, including net expenditure of £19,648 on unrestricted funds and net expenditure of £3,870 on restricted funds.

The WBU worked to an agreed deficit budget in 2019/20, taking into account demand on the service and continued costs relating to updating internal procedures and systems and service development.

Reserves policy

The Trustees maintain the charity's reserves at a level which is at least equivalent to six months' operational expenditure and not exceeding twelve months' expenditure. This level of reserves would allow the opportunity to explore other areas of income generation whilst maintaining service provision if statutory funding was not renewed, in particular taking into account the need to meet differing contractual provision.

Based on future budgeted expenditure that would equate to between £107k and £214k.

The charity's free reserves, excluding fixed assets, at the year end were £132,541, which represents approximately 7 months of budgeted expenditure for 2020/21.

Covid - 19 and going concern

Whilst the charity has been adversely affected by the coronavirus financially, there are no material uncertainties so significant as to cast doubt over the ability of the charity to continue as a going concern.

Signed on behalf of the board of trustees:

Signed.....Paul Murphy..... (Trustee)

Date.....13/07/2020.....

Welfare Benefits Unit

Independent examiner's report to the trustees of Welfare Benefits Unit

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 March 2020, which are set out on pages 8 to 14.

Responsibilities and basis of report

As the charity trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the CIO's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act;
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: Simon Bostrom.....

Relevant professional qualification or body: FCIE

Date:4/8/20.....

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Welfare Benefits Unit

Statement of Financial Activities

for the year ended 31 March 2020

	Notes	2020 Unrestricted funds £	2020 Restricted funds £	2020 Total funds £	2019 Total funds £
Income from:					
Grants and contract income	(2)	101,999	33,608	135,607	140,337
Sales and fees		36,977	-	36,977	31,552
Donations		-	-	-	3
Other income		50	-	50	3
Total income		<u>139,026</u>	<u>33,608</u>	<u>172,634</u>	<u>171,895</u>
Expenditure on:					
Salaries, NIC and pensions	(3)	102,686	29,432	132,118	121,405
Freelance workers		4,743	699	5,442	5,196
Payroll charges		1,004	148	1,152	1,080
Staff travel and subsistence		838	106	944	655
Volunteer expenses		56	8	64	7
Training and conferences		1,144	437	1,581	976
Printing and reproduction		8,787	320	9,107	9,369
Training delivery costs		5,656	771	6,427	7,047
Materials and resources		1,329	123	1,452	1,390
Rent and service charges		11,766	1,735	13,501	15,254
Office and administration		559	108	667	1,079
IT maintenance		3,108	616	3,724	2,979
Office repair and maintenance		5,405	1,164	6,569	-
Telephone and internet		1,584	231	1,815	1,858
Postage		1,274	253	1,527	1,817
Advertising and publicity		748	148	896	1,805
Bank charges		114	17	131	105
Insurance		1,293	437	1,730	1,733
Independent examination		784	116	900	900
Legal and professional		86	13	99	825
Consultancy		3,477	513	3,990	1,620
Recruitment		562	83	645	817
Depreciation		1,671	-	1,671	1,671
Total expenditure		<u>158,674</u>	<u>37,478</u>	<u>196,152</u>	<u>179,588</u>
Net income / (expenditure)		<u>(19,648)</u>	<u>(3,870)</u>	<u>(23,518)</u>	<u>(7,693)</u>
Fund balances brought forward		<u>155,788</u>	<u>3,870</u>	<u>159,658</u>	<u>167,351</u>
Fund balances carried forward	(4)	<u>136,140</u>	<u>-</u>	<u>136,140</u>	<u>159,658</u>

All incoming resources and resources expended derive from continuing activities.

Welfare Benefits Unit

Balance sheet

as at 31 March 2020

	2020	2020	2020	2019
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(5) 3,599	-	3,599	5,270
Total fixed assets	<u>3,599</u>	<u>-</u>	<u>3,599</u>	<u>5,270</u>
Current assets				
Debtors and prepayments	(6) 5,293	-	5,293	6,681
Cash at bank and in hand	(7) 234,425	-	234,425	261,730
Total current assets	<u>239,718</u>	<u>-</u>	<u>239,718</u>	<u>268,411</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(8) 107,177	-	107,177	114,023
Total current liabilities	<u>107,177</u>	<u>-</u>	<u>107,177</u>	<u>114,023</u>
Net current assets / (liabilities)	<u>132,541</u>	<u>-</u>	<u>132,541</u>	<u>154,388</u>
Net assets	<u>136,140</u>	<u>-</u>	<u>136,140</u>	<u>159,658</u>
Funds				
Unrestricted funds	136,140	-	136,140	155,788
Restricted funds	-	-	-	3,870
Total funds	<u>136,140</u>	<u>-</u>	<u>136,140</u>	<u>159,658</u>

The financial statements were approved by the board of trustees on

Date:13/07/2020.....

Signed:Paul Murphy.....

(Trustee)

Welfare Benefits Unit

Notes to the accounts

for the year ended 31 March 2020

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Tangible fixed assets

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Office equipment: over 5 years

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

The charity also operates a defined benefit scheme. This is accounted for as a defined contribution scheme in accordance with the provisions of s28 of FRS102. Further disclosure is made in the notes to the accounts.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

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

Welfare Benefits Unit

Notes to the accounts continued

for the year ended 31 March 2020

2 Grants and donations	2020 Unrestricted funds £	2020 Restricted funds £	2020 Total funds £	2019 Total funds £
Contract Income				
North Yorkshire County Council (NYCC)	101,999	-	101,999	101,999
Grant Income				
City of York Council (CYC)	-	22,700	22,700	22,700
Joseph Rowntree Foundation (JRF)	-	-	-	3,870
Universal Credit Focus (UCF)	-	10,908	10,908	11,768
	<u>101,999</u>	<u>33,608</u>	<u>135,607</u>	<u>140,337</u>

3 Staff costs and numbers	2020 £	2019 £
Gross salaries	120,097	110,822
Social security costs	8,246	7,750
Employment allowance	(3,000)	(3,000)
Life cover	358	-
Pensions	6,417	5,833
	<u>132,118</u>	<u>121,405</u>

The average number employees during the year was 7.0, being an average of 4.6 full time equivalent (2019:6.3, 4.1 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2020 £	2019 £
Costs of the scheme to the charity for the year	6,417	5,833
Amount of any contributions outstanding at the year end	-	-

4 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
CYC	-	22,700	22,700	-	-
JRF	3,870	-	3,870	-	-
UCF	-	10,908	10,908	-	-
	<u>3,870</u>	<u>33,608</u>	<u>37,478</u>	<u>-</u>	<u>-</u>

Fund name	Purpose of restriction
CYC	City of York Council (Communities and Equalities) – funding to provide our core service: advice line, training, and publications.
JRF	Funding to be able to offer subsidised training places to York organisations and talks for their service users.
UCF	Funding from CYC (Financial Inclusion Steering Group) towards the Universal Credit Focus project.

Welfare Benefits Unit

Notes to the accounts continued

for the year ended 31 March 2020

5 Tangible assets

Cost

At 1 April 2019
Additions
At 31 March 2020

Office equipment	Total
£	£
8,357	8,357
-	-
<u>8,357</u>	<u>8,357</u>

Depreciation

At 1 April 2019
Charge for year
At 31 March 2020

3,087	3,087
1,671	1,671
<u>4,758</u>	<u>4,758</u>

Net book value

At 31 March 2020

<u>3,599</u>	<u>3,599</u>
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At 31 March 2019

<u>5,270</u>	<u>5,270</u>
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6 Debtors and prepayments

Debtors
Prepayments

2020	2019
£	£
4,246	6,049
1,047	632
<u>5,293</u>	<u>6,681</u>

7 Cash at bank and in hand

Co-operative Bank
Undeposited funds
Funds held at payroll company
Cash in hand

2020	2019
£	£
224,400	251,494
-	226
10,000	10,000
25	10
<u>234,425</u>	<u>261,730</u>

8 Creditors and accruals

Creditors
Accruals
Fees paid in advance
Deferred income

2020	2019
£	£
-	1,271
2,193	2,229
2,989	8,524
101,995	101,999
<u>107,177</u>	<u>114,023</u>

The deferred income relates to the North Yorkshire County Council contract relating to work to be carried out in the April 2020 to March 2021 period.

Welfare Benefits Unit

Notes to the accounts continued

for the year ended 31 March 2020

9 Trustee expenses

During the year 1 trustee was paid expenses of £17 in respect of travel (2019: 1 trustee was paid a total of £7 for travel costs).

10 Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

11 Remuneration and benefits received by key management personnel

The key management personnel of the charity include the trustees and Chief Officer. The total employee benefits received by key management personnel were £21,796 (previous year: £24,313).

There were no other related party transactions during this or the previous year.

12 Contingent liabilities - Defined benefit pension scheme

The charity is a member of a multi-employer defined benefit pension scheme. No new members can be enrolled into this scheme.

The scheme is accounted for as a defined contribution plan because sufficient information is not available to use defined benefit accounting.

Where an agreed deficit funding arrangement is in place a liability for this obligation will be recorded in the accounts. This would be the net present value of the deficit contributions payable.

For the current scheme a revised recovery plan took effect in April 2016.

Annual deficit contributions under this plan for the charity are nil.

The estimated cost of withdrawal (i.e. the contingent liability) has been calculated to be £15,185 in the September 2018 actuarial report.

Welfare Benefits Unit

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 March 2020

	2020 Unrestricted funds £	2019 Unrestricted funds £	2020 Restricted funds £	2019 Restricted funds £	2020 Total funds £	2019 Total funds £
Income						
Grants and contract income	101,999	101,999	33,608	38,338	135,607	140,337
Sales and fees	36,977	31,552	-	-	36,977	31,552
Donations	-	3	-	-	-	3
Other income	50	3	-	-	50	3
Total income	139,026	133,557	33,608	38,338	172,634	171,895
Expenditure						
Salaries, NIC and pensions	102,686	92,525	29,432	28,880	132,118	121,405
Freelance workers	4,743	5,196	699	-	5,442	5,196
Payroll charges	1,004	1,080	148	-	1,152	1,080
Staff travel and subsistence	838	655	106	-	944	655
Volunteer expenses	56	7	8	-	64	7
Training and conferences	1,144	976	437	-	1,581	976
Printing and reproduction	8,787	9,269	320	100	9,107	9,369
Training delivery costs	5,656	6,042	771	1,005	6,427	7,047
Materials and resources	1,329	1,390	123	-	1,452	1,390
Rent and service charges	11,766	13,013	1,735	2,241	13,501	15,254
Office and administration	559	867	108	212	667	1,079
IT maintenance	3,108	2,226	616	753	3,724	2,979
Office repairs and maintenance	5,405	-	1,164	-	6,569	-
Telephone and internet	1,584	1,529	231	329	1,815	1,858
Postage	1,274	1,495	253	322	1,527	1,817
Advertising and publicity	748	1,486	148	319	896	1,805
Bank charges	114	105	17	-	131	105
Insurance	1,293	1,426	437	307	1,730	1,733
Independent examination	784	900	116	-	900	900
Legal and professional	86	825	13	-	99	825
Consultancy	3,477	1,620	513	-	3,990	1,620
Recruitment	562	817	83	-	645	817
Depreciation	1,671	1,671	-	-	1,671	1,671
Total expenditure	158,674	145,120	37,478	34,468	196,152	179,588
Net income / (expenditure)	(19,648)	(11,563)	(3,870)	3,870	(23,518)	(7,693)
Fund balances brought forward	155,788	167,351	3,870	-	159,658	167,351
Fund balances carried forward	136,140	155,788	-	3,870	136,140	159,658