

# **Welfare Benefits Unit**

Charity number 1164225

## **Annual Report and Financial Statements for the year ended 31 March 2021**



West Yorkshire Community Accounting Service

# **Welfare Benefits Unit**

## **Annual Report and Financial Statements for the year ended 31 March 2021**

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**Prepared by West Yorkshire Community Accounting Service**

# Welfare Benefits Unit

## Trustees' report for the year ended 31 March 2021

### Reference and administrative details of the charity, its trustees and advisors

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	
Prof. Charlotte O'Brien		
Ms. Nicola Welch		
Prof, Peter Ball		
Mrs. Helen Edwards		
Mr. Mark Taylor		
Ms. Heather Brock		appointed October 2020
<b>Charity number</b>	1164225	Registered in England and Wales

### 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.

# **Welfare Benefits Unit**

## **Trustees' report (continued) for the year ended 31 March 2021**

### **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.

#### **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**

#### ***Chair's Foreword***

And the next sentence writes itself, does it not – what an extraordinary year we have lived through! The terrible pandemic has had a direct, and in some cases tragic, impact on all our lives. It's already becoming clear, though, that the indirect effects may have much longer-lasting consequences. Many people have lost permanent employment and many others have experienced a worsening in their physical or mental health. All of this is starting to manifest itself within the benefits system, with significant numbers needing to claim Universal Credit for the first time.

Unsurprisingly, therefore, the demand for our expert, independent advisory service has remained remarkably high, despite the reduced levels of interactions within the community. That advice has, however, had to be updated constantly and rapidly in response to ever-changing government announcements. And at the same time, the Team has had to adapt the ways in which we deliver the service, contending with the technical and other challenges of providing the Advice Line from remote locations, and our training courses over the internet. This would have been impossible without some expert technical IT support, and a flexible response from our funders.

In my view the Team has risen to these multiple challenges magnificently, and I would like to convey the appreciation of the Board of Trustees for everything they have achieved. We are proud of the fact that the Advice Service has operated without a break and that our online training continues to receive magnificent feedback. The Team has remained stable and committed throughout the year, and this has enabled us to introduce a new role of Advice Service Manager, which in turn will enable the Chief Executive to devote more time to sustainability and strategy.

# **Welfare Benefits Unit**

## **Trustees' report (continued) for the year ended 31 March 2021**

### ***Chair's Foreword (continued)***

The Trustees are also grateful for the additional funding we received from the Two Ridings Community Foundation and from government business support grants during the pandemic. In addition, as Chair, I would also like to thank my fellow Trustees (drawn from a wide range of backgrounds including academia, DWP, law, local government and the advice sector) for their advice and support during this most difficult of years.

For all these reasons, and in the knowledge that our service has never been more needed, we are approaching 2021-22 with confidence.

Paul Murphy  
Chair of the Trustee Board

### ***Welfare Benefits Unit – proactive service provision throughout 2020/21***

Government Covid-19 welfare changes magnified the need for specialist benefit advice. With continued and increasing economic consequences, concern is growing about the financial shock on individuals and families and the consequent social, health and community impact. Many people have accessed the benefits system for the first time. The pace of change in an already complex benefit system was unprecedented and WBU introduced a pro-active follow-up system, updating advice as it developed. Even experienced advisers struggled to navigate the fast-paced and significant changes.

Helping people make informed welfare choices is crucial and has a long-term financial impact: "I don't know what I would do without you ... it's marvellous to know there is a dedicated team untangling the benefit system so that I can give the best and timely advice to my customers." (WBU survey, June 2020).

Our training ensures that advisers and others can access quality provision that provides clear, accurate information about the complex benefit system and how to maximise benefit entitlement and identify correct decision-making. The training is supported by our popular Advisers Guide which provides a concise overview of welfare benefits.

Welfare at a (Social) Distance research (2021) identified that eligible claimants at the start of the pandemic failed to claim Universal Credit because of a number of factors, including limited advice provision, concerns about the hassle and stigma. The Welfare Benefits Unit makes a tangible difference to the local economy and helps address poverty. Anyone supporting North Yorkshire and York residents can access our in-depth independent expertise and advice at times of difficulty, receiving support to navigate welfare benefit choices. This promotes personal income maximisation and gives clarity around complex issues and claimant choices.

The WBU service is used by both experienced advisers and those to whom benefit advice is a peripheral role. We deliver our service 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).

Our Service Review produced great results with 98% rating our service as a whole at 8 or more out of 10, where 10 is very useful (70% gave 10; mean score 9.6). We got very positive results across all of the service: advice, training, publications, Forum. The results show that we are providing a valued, quality service and that we have maintained our reputation as a provider of accurate and up-to-date advice, provided by knowledgeable and friendly experts. It was also helpful to receive a few suggestions to take forward. We asked about the experience of the advisers accessing our services and the changes required during the pandemic, feeding back relevant information to partners and decision-makers, for example sharing information at the regional Poverty and Debt Taskforce.

# **Welfare Benefits Unit**

## **Trustees' report (continued) for the year ended 31 March 2021**

### ***Welfare Benefits Unit – proactive service provision throughout 2020/21 (continued)***

The WBU restructured in July 2020, creating an Advice Service Manager post which was recruited internally. The new structure will ensure that Chief Executive time is protected to focus on strategy, sustainability and governance. The advice service will be strengthened with focused management support and support with development.

#### ***Advice Line***

The WBU Advice Line (phone and email) is available all day Monday to Friday to anyone working with a North Yorkshire or York resident. Queries are usually answered on the same day, unless further research is required.

The WBU received 1322 calls from April 2020 to March 2021, these concerned 2034 separate benefit issues. Two-thirds relate to complex queries that require significant research using advanced reference material and extensive explanations.

Universal Credit continues to account for over a third of calls; the complexity of these queries and the interaction with legacy benefits often requires detailed consideration and discussion. We experienced a marked spike in queries with the arrival of the Covid-19 pandemic. We extended our service to follow up cases when guidance changed, necessary in approximately a third of enquiries in the early months of the pandemic.

In 2020/21 WBU continued to receive funding from Improving Finance, Improving Lives (City of York Council) to run the Universal Credit Focus project. This had three main strands: proactive follow-up, training 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, thereby strengthening our social policy actions to engender change.

#### ***Training***

Welfare Benefit Unit 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. The courses are open to other advisers; representing an invaluable source of information-sharing and revenue. Our courses reflect the queries we receive and requests for training; they offer a practical, interactive approach. Moving online was challenging but allowed a review of key content and development of new delivery techniques. Quality was assured by running with two trainers initially and continuing with co-training for exercises and discussion.

Courses included our popular three-day Introduction to Benefits; Universal Credit; Benefits Overview (working age); Benefits for State Pension Age; Personal Independence Payments – how to get the right decision; Limited Capability for Work and Challenging Decisions. Training was delivered to 342 delegates; using Zoom attracted advisers from a wider geographical area.

We also delivered talks to service users and carers, funded by JRF York Grant. Bespoke training was very limited this year with only one course running, this appears to reflect the demands on organisations and changes of priority whilst they adjusted to remote working.

# **Welfare Benefits Unit**

## **Trustees' report (continued) for the year ended 31 March 2021**

### ***Publications***

The WBU Advisers Guide to Benefits is a concise annual publication which provides an overview of welfare benefits, including eligibility and calculation. It is written for people who give information and advice, with its clear format ideal for accuracy and quick reference. It is an invaluable resource, currently used across a wide range of statutory and voluntary organisations, including advice, community, health, housing and probation services.

"Up to date information written in a clear and understandable way."

"Don't know what I'd do without my Advisers Guide and rates card."

Advisers have positively identified that our quarterly Benefits e-Bulletin, regular News in Brief mailings and factsheets provide invaluable support when working with residents. They offer a rich source of in-depth, significant information and essential updates on legislative, policy and guidance changes.

"Good quality, concise information"

WBU leaflets for members of the public (Benefits for people over State Pension Age 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 updating material and an opportunity to share information and network. In May 2020 the Forum moved online following Covid-19 restrictions.

- May 2020 via Zoom: Coronavirus and Benefits Update with WBU advisers
- Nov 2020 via Zoom: Benefit entitlement for EEA national post Brexit with Rebecca Walker, author of the Benefits for Migrants Handbook.

We regularly attend the Joint Working Meeting (Local Authority, Housing Associations and Jobcentre Plus), Advice York and Community First Strategic Leaders Group. We have welcomed the opportunity to be part of the City of York's Financial Inclusion Steering Group and the Poverty and Debt Taskforce, and to work with partners to identify actions to support residents.

WBU works with local and national partners to raise issues affecting a number of claimants. We have responded to local and national consultations (e.g.. Council Tax Reduction Scheme and Statutory Sick Pay). We have also fed into the Early Warning System (Child Poverty Action Group) and provided cases for legal action; this included issues relating to the Benefit Cap, mixed age couples on UC and the discriminatory affect of banded Council Tax Reduction Schemes. We liaise with local authorities to highlight social policy issues.

# **Welfare Benefits Unit**

## **Trustees' report (continued) for the year ended 31 March 2021**

### **Financial review**

The net expenditure for the year was £17,573, including net expenditure of £20,999 on unrestricted funds and net income of £3,426 on restricted funds.

The WBU worked to an agreed deficit budget in 2020/21, taking into account demand on the service and continued costs relating to updating internal procedures and systems and service development. Access to Covid-19 funding alleviated some of the costs associated with moving to remote working and translating the WBU service to online provision.

### **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 provisions.

The charity's free reserves, excluding fixed assets, at the year end were £113,213, which is equivalent to approximately 6.6 months' budgeted expenditure..

Signed on behalf of the board of trustees on 19 July 2021



## **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 2021, which are set out on pages 9 to 15.

#### **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.

Simon Bostrom FCIE

20 July 2021

#### **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 2021

	Notes	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
<b>Income from:</b>					
Grants and contract income	(2)	104,495	46,411	150,906	135,607
Sales and fees		26,188	-	26,188	36,977
Other income		-	-	-	512
<b>Total income</b>		<b>130,683</b>	<b>46,411</b>	<b>177,094</b>	<b>173,096</b>
<b>Expenditure on:</b>					
Salaries, NIC and pensions	(3)	114,410	34,250	148,660	132,118
Freelance workers		912	118	1,030	5,442
Payroll charges		1,103	173	1,276	1,152
Staff travel and subsistence		2,118	332	2,450	944
Volunteer expenses		21	3	24	64
Training and conferences		214	33	247	1,581
Printing and reproduction		8,244	214	8,458	9,107
Training delivery costs		735	115	850	6,427
Materials and resources		1,319	288	1,607	1,452
Rent and service charges		7,411	1,160	8,571	13,501
Office and administration		628	122	750	667
Small equipment and consumables		471	3,987	4,458	887
IT, software and maintenance		3,644	926	4,570	3,724
Office repairs and maintenance		23	5	28	6,144
Telephone and internet		1,887	388	2,275	1,815
Postage		1,684	346	2,030	1,527
Advertising and publicity		95	19	114	896
Bank charges		101	16	117	131
Insurance		1,462	301	1,763	1,730
Independent examination		778	122	900	900
Legal and professional		2,143	-	2,143	99
Consultancy		608	67	675	3,990
Recruitment		-	-	-	645
Depreciation		1,671	-	1,671	1,671
<b>Total expenditure</b>		<b>151,682</b>	<b>42,985</b>	<b>194,667</b>	<b>196,614</b>
<b>Net movement in funds</b>		<b>(20,999)</b>	<b>3,426</b>	<b>(17,573)</b>	<b>(23,518)</b>
<b>Fund balances brought forward</b>		<b>136,140</b>	<b>-</b>	<b>136,140</b>	<b>159,658</b>
<b>Fund balances carried forward</b>	(4)	<b>115,141</b>	<b>3,426</b>	<b>118,567</b>	<b>136,140</b>

All incoming resources and resources expended derive from continuing activities.

## Welfare Benefits Unit

### Balance sheet

as at 31 March 2021

	2021	2021	2021	2020
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>Fixed assets</b>				
Tangible assets	(5) 1,928	-	1,928	3,599
<b>Total fixed assets</b>	<u>1,928</u>	<u>-</u>	<u>1,928</u>	<u>3,599</u>
<b>Current assets</b>				
Debtors and prepayments	(6) 9,334	-	9,334	5,293
Cash at bank and in hand	(7) 217,221	3,426	220,647	234,425
<b>Total current assets</b>	<u>226,555</u>	<u>3,426</u>	<u>229,981</u>	<u>239,718</u>
<b>Current liabilities:</b>				
<b>amounts falling due within one year</b>				
Creditors and accruals	(8) 113,342	-	113,342	107,177
<b>Total current liabilities</b>	<u>113,342</u>	<u>-</u>	<u>113,342</u>	<u>107,177</u>
<b>Net current assets / (liabilities)</b>	<u>113,213</u>	<u>3,426</u>	<u>116,639</u>	<u>132,541</u>
<b>Total assets less current liabilities</b>	<u>115,141</u>	<u>3,426</u>	<u>118,567</u>	<u>136,140</u>
<b>Net assets</b>	<u>115,141</u>	<u>3,426</u>	<u>118,567</u>	<u>136,140</u>
<b>Funds</b>				
Unrestricted funds	115,141	-	115,141	136,140
Restricted funds	-	3,426	3,426	-
<b>Total funds</b>	<u>115,141</u>	<u>3,426</u>	<u>118,567</u>	<u>136,140</u>

The financial statements were approved by the board of trustees on 19 July 2021

Paul Murphy (Trustee)

# **Welfare Benefits Unit**

## **Notes to the accounts**

### **for the year ended 31 March 2021**

#### **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, except that new fixed assets were previously capitalised when they cost more than £500. The threshold has been increased to £1,000.

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 £1,000 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.

##### **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 2021

2 Grants and contract income	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
<b>Contract income</b>				
North Yorkshire County Council (NYCC)	101,995	-	101,995	101,999
<b>Grant income</b>	-			
City of York Council (CYC)	2,500	22,700	25,200	22,700
Universal Credit Focus (UCF)	-	12,898	12,898	10,908
Two Ridings Community Funding	-	9,721	9,721	-
Coronavirus Job Retention Scheme (CJRS)	-	1,092	1,092	-
	<u>104,495</u>	<u>46,411</u>	<u>150,906</u>	<u>135,607</u>

3 Staff costs and numbers	2021 £	2020 £
Gross salaries	134,879	120,097
Social security costs	10,024	8,246
Employment allowance	(4,000)	(3,000)
Life cover	511	358
Pensions	<u>7,246</u>	<u>6,417</u>
	<u>148,660</u>	<u>132,118</u>

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

Defined contribution pension scheme	2021 £	2020 £
Costs of the scheme to the charity for the year	7,246	6,417
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	-	-
UCF	-	12,898	12,898	-	-
Two Ridings Comm. Fund 1	-	2,000	2,000	-	-
Two Ridings Comm. Fund 2	-	7,721	4,295	-	3,426
CJRS	-	1,092	1,092	-	-
	<u>-</u>	<u>46,411</u>	<u>42,985</u>	<u>-</u>	<u>3,426</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.
UCF	Funding from CYC (Financial Inclusion Steering Group) towards the Universal Credit Focus project.
Two Ridings Comm. Fund 1	To support the purchase of IT equipment to support working from home.
Two Ridings Comm. Fund 2	To support our core service, provide capacity to innovate and develop our work, and assist development of online training provision.
CJRS	Towards costs of retaining employees during periods of reduced activity arising from the Covid pandemic.

# Welfare Benefits Unit

## Notes to the accounts continued

### for the year ended 31 March 2021

#### 5 Tangible assets

##### Cost

At 1 April 2020  
Additions / disposals  
At 31 March 2021

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

##### Depreciation

At 1 April 2020  
Charge for year  
At 31 March 2021

4,758	4,758
1,671	1,671
<u>6,429</u>	<u>6,429</u>

##### Net book value

At 31 March 2021

<u>1,928</u>	<u>1,928</u>
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At 31 March 2020

<u>3,599</u>	<u>3,599</u>
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#### 6 Debtors and prepayments

Debtors  
Prepayments

2021	2020
£	£
7,135	4,246
2,199	1,047
<u>9,334</u>	<u>5,293</u>

#### 7 Cash at bank and in hand

Cooperative Bank  
Undeposited funds  
Funds held at payroll company  
Cash in hand

2021	2020
£	£
210,563	224,400
59	-
10,000	10,000
25	25
<u>220,647</u>	<u>234,425</u>

#### 8 Creditors and accruals

Accruals  
Fees paid in advance  
Deferred income

2021	2020
£	£
4,726	2,193
6,621	2,989
101,995	101,995
<u>113,342</u>	<u>107,177</u>

Deferred income relates to the North Yorkshire County Council contract relating to work undertaken in the April 2021 to March 2022 period.

## **Welfare Benefits Unit**

### **Notes to the accounts continued**

### **for the year ended 31 March 2021**

#### **9 Trustee expenses**

No trustee received any expenses during this year or the previous year.

#### **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 £31,426 (previous year: £21,796).

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 at September 2019 as £14,934.

## Welfare Benefits Unit

### Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 March 2021

	2021 Unrestricted funds £	2020 Unrestricted funds £	2021 Restricted funds £	2020 Restricted funds £	2021 Total funds £	2020 Total funds £
<b>Income</b>						
Grants and contract income	104,495	101,999	46,411	33,608	150,906	135,607
Sales and fees	26,188	36,977	-	-	26,188	36,977
Other income	-	512	-	-	-	512
<b>Total income</b>	<b>130,683</b>	<b>139,488</b>	<b>46,411</b>	<b>33,608</b>	<b>177,094</b>	<b>173,096</b>
<b>Expenditure</b>						
Salaries, NIC and pensions	114,410	102,686	34,250	29,432	148,660	132,118
Freelance workers	912	4,743	118	699	1,030	5,442
Payroll charges	1,103	1,004	173	148	1,276	1,152
Staff travel and subsistence	2,118	838	332	106	2,450	944
Volunteer expenses	21	56	3	8	24	64
Training and conferences	214	1,144	33	437	247	1,581
Printing and reproduction	8,244	8,787	214	320	8,458	9,107
Training delivery costs	735	5,656	115	771	850	6,427
Materials and resources	1,319	1,329	288	123	1,607	1,452
Rent and service charges	7,411	11,766	1,160	1,735	8,571	13,501
Office and administration	628	559	122	108	750	667
Small equipment and consumables	471	740	3,987	147	4,458	887
IT maintenance	3,644	3,108	926	616	4,570	3,724
Office repairs and maintenance	23	5,127	5	1,017	28	6,144
Telephone and internet	1,887	1,584	388	231	2,275	1,815
Postage	1,684	1,274	346	253	2,030	1,527
Advertising and publicity	95	748	19	148	114	896
Bank charges	101	114	16	17	117	131
Insurance	1,462	1,293	301	437	1,763	1,730
Independent examination	778	784	122	116	900	900
Legal and professional	2,143	86	-	13	2,143	99
Consultancy	608	3,477	67	513	675	3,990
Recruitment	-	562	-	83	-	645
Depreciation	1,671	1,671	-	-	1,671	1,671
<b>Total expenditure</b>	<b>151,682</b>	<b>159,136</b>	<b>42,985</b>	<b>37,478</b>	<b>194,667</b>	<b>196,614</b>
<b>Net movement in funds</b>	<b>(20,999)</b>	<b>(19,648)</b>	<b>3,426</b>	<b>(3,870)</b>	<b>(17,573)</b>	<b>(23,518)</b>
<b>Fund balances brought forward</b>	<b>136,140</b>	<b>155,788</b>	<b>-</b>	<b>3,870</b>	<b>136,140</b>	<b>159,658</b>
<b>Fund balances carried forward</b>	<b>115,141</b>	<b>136,140</b>	<b>3,426</b>	<b>-</b>	<b>118,567</b>	<b>136,140</b>