

Charity number: 1076962

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2022
FOR
WEST YORKSHIRE COMMUNITY ACCOUNTANCY SERVICE CIO**

West Yorkshire Community Accountancy Service CIO
Trustee's report for the year ended 31st March 2022

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
Ian Richardson	Chairman	
Richard Jackson		Resigned 17/03/2022
Natalie McGuire		Resigned 12/09/2022
Lydia Groenewald		
Dipika Kaushal		Appointed 19/05/2021
Emma Webster		Appointed 15/09/2021
Oden Makiwa		Appointed 15/09/2021
Nigel Sagar		Appointed 15/09/2021
Rebecca McCormick		Appointed 15/09/2021
Helen Fehey		Appointed 15/09/2021
Lucillia Grayston		Appointed 15/09/2021
Richard Warrington		Appointed 11/05/2022

Charity number 1076962

Registered and principal address Stringer House
34 Lupton Street
Leeds
West Yorkshire
LS10 2QW

Bankers Unity Trust Bank plc
Four Brindley Place
Birmingham
B1 2JB

Cambridge and Counties Bank
Charnwood Court
5B New Walk
Leicester
LE1 6TE

Shawbrook Bank Limited Lutea
House
Warley Hull Business Park The
Drive
Great Warley
Brentwood
Essex
CM13 3BE

Independent examiner
Christopher Darwin FCA
Thomas Coombs Limited
3365 The Pentagon
Century Way
Thorpe Park
Leeds
LS15 8ZB

Structure, governance and management

The organisation was registered as a Charity on 10th August 1999, under the name of Bradford & Leeds Community Accounting Service, trading as WYCAS. The charity was previously incorporated as a charitable company and converted to a CIO on 29th December 2021. It is governed by a CIO constitution which was amended on the 15th February 2022, when the name was changed to West Yorkshire Community Accountancy Service CIO.

Method of recruitment and appointment of trustees

The trustees are elected to serve for a period of three years. There should be no fewer than 4 and no more than 12 trustees, who can be individuals elected by the members or co-opted by the trustees.

Trustee Induction and Training

All new trustees receive a trustee induction pack with core information about the charity. They also meet with the Chair and the Chief Executive to look at the responsibilities and time commitments of trusteeship. Trustees are informed of relevant training and development opportunities and materials on an ongoing basis and attend at least 2 planning days per year.

Organisational Structure

The charity is managed by a voluntary Trustee Board, which meets on a quarterly basis, and which makes all major policy, strategic, and personnel decisions. Day to day management and service delivery is the responsibility of the Chief Executive who reports to the Board. There is a staff team of 12 (6 of whom are part time) The Finance Manager is responsible for the financial management of the charity. The Chief Accountant is responsible for quality and compliance issues

Risk Management

The trustees have identified and assessed the key risks to which the charity is exposed and are confident that there are systems in place to mitigate them. A corporate risk register is maintained which trustees formally review on a 6 monthly basis. Significant risks to funding have been mitigated in recent years by increasing income from fees and charges. Given the specialised nature of the work we do, recruitment and retention of staff with the requisite skills have become more difficult this year, in line with many other organisations in the sector, and this has been reflected in the risk register.

Objectives and activities

The charity's objects

- to advance education through the provision of training in financial and management skills to the public and in particular to those involved with voluntary sector and not-for-profit organisations;
- To promote the effective financial management and administration of not-for-profit organisations in the direct pursuit of their objects.

The charity's main activities

WYCAS provides accountancy services, advice, information, training and support to the voluntary and community sector so that they can be more effective in meeting the needs of their

communities. We mostly operate across West Yorkshire, although we are able to work in any part of the country. To deliver these services we have a small team of dedicated and well qualified accounts staff with a wide range of experience in finance and accounts across the public, private and voluntary sector

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 advancement of education.

Achievements and Performance

In total WYCAS again supported more than 650 Voluntary, Community, and Social Enterprise (VCSE) organisations in 2021/22. The majority of these are groups that are working incredibly hard, on very low budgets, to meet a need in their community, or in wider society. Our groups cover every area of work including Community centres, Arts & Culture, health, sport, education, climate change etc.

The wealth of talent, commitment and hard work within the voluntary and community sector is remarkable, and it is a privilege to be able to support and advise so many groups and trustees

Activity in 2021/22

- **654 organisations supported**
- **558 One to one advice sessions**
- **537 sets of year end accounts**
- **268 attendees on our training courses and workshops**
- **103 specialist services such as tax returns, funding certifications, management accounts etc**

During 2021/2022 the breakdown of groups' income was as follows:

- **Less than £10k = 13%**
- **£10k - £50k = 33%**
- **£50 - £250k = 41%**
- **£250k = 13%**

Accounts

The majority of our accounts clients are charities who require the preparation and Independent Examination of their accounts. However we also provide accounts for other forms of non - profit organisations, including Community Interest Companies (CICs), and Community Benefit Societies. We again saw an increase in the number of Community Interest Companies being formed, and coming to us for advice on their first year's accounts In 2021/22 .

Training

Our training offer is now almost exclusively offered via Zoom. Groups across West Yorkshire can access an annual series of training sessions on key issues such as Budgeting, Cash flow, Bookkeeping Basics, and Financial Responsibilities of Trustees. These are offered free of charge. We work closely with the VCSE infrastructure bodies to ensure that our training offer meets the needs of the sector, and will add in additional topics if requested. We continue to provide an opportunity for finance

workers (paid and unpaid) to meet on a quarterly basis to share common issues, get peer support etc.

In addition, we offer bespoke training sessions (charged for, but below market rate) for Trustee Boards on financial governance and reporting. Specialist training in online accounting software is also provided, to assist groups moving from manual record keeping.

Advice Services

Our advice services are part funded through contracts with the following:

- Calderdale Council , via the VSI Alliance
- Kirklees Council , via TSL Kirklees
- Wakefield Council, via NOVA
- Bradford Council, via Community Action Bradford
- Leeds City Council.

Advice is offered via phone, Zoom, and e-mail.

Other Services

During 2021/22 we again offered specialist accountancy advice to groups on a number of different issues, including Gift Aid, tax relief schemes, asset transfer, insolvency, CIO conversion, and VAT issues.

Bookkeeping and Management Accounts

We re-introduced this as a service in 2021, after a gap of several years. There was clearly a demand from groups for this service, either to fill a temporary gap (paternity/maternity cover, sabbaticals, illness etc.) or because finding finance staff for a few hours a week is difficult to do so, and even more so in the current recruitment climate. In the short term we are expanding this service to meet the immediate need, but we are developing a more sustainable solution through our Education and Training project.

Our impact and evaluations

We undertake an annual evaluation in June each year, and this is sent to any group that we have worked with. In addition we send out an evaluation request with every set of accounts completed. For 2021/2022 we had 629 replies to our survey, with 97.7% of these rating the service received as excellent or good. Just 2.1% were 'average', and there were no 'poor' responses. There have been no formal complaints received in 2021/2022. 99.4% regarded our services as 'value for money'

Responses to the evaluation identified that the training, support and advice given had resulted in improvements in the following areas:

- **Financial record keeping;**
- **Reporting to funders**
- **Financial procedures;**
- **Financial planning and budgeting;**
- **Costing for fundraising bids.**

Comments included:

“What we get from you is exactly what we need. Not sure how it could be improved”

“The service I received from WYCAS was nothing short of very timely and excellent”

“It's my first year using you and I am really happy with the support I received ”

Organisational developments

In 2021/2022 WYCAS continued to work on its 3 year strategy, with three key themes; Compliance, Improvement, and A Thriving Sector. The restructure of the staff team, the recruitment of new trainees, and the focus on staff development and training are an important part of future proofing the organisation, particularly when recruitment and retention of finance staff is such a challenge, across all sectors. Future plans will seek to develop this further through a Finance Skills and Training project.

This year we were also able to implement a major recruitment drive for new trustees and, as a result, the Trustee Board is now much more diverse, with all areas of West Yorkshire represented. Our 10 trustees bring a wide range of skills to the organisation, and are fully committed to working closely with the staff team to ensure WYCAS continues to provide the best possible services to the VCSE sector.

Funders

During 2021/2022 our five local authority funders in West Yorkshire (Bradford, Calderdale, Kirklees, Leeds and Wakefield) continued to face challenges post Covid, and as a result a number of them postponed planned changes to contracts in 2021/2022. Bradford have now awarded a new contract for 2022/2023, and we have entered into an SLA with CABAD the VCSE lead partners on this, to deliver finance and accounting services. Wakefield Council have also awarded a new VCSE infrastructure contract for 2022/23 and we were pleased to receive a small increase in funding as a result of this. We are grateful to all our local authority funders for recognising the importance of a VCSE sector that practices good financial management and we look forward to developing our work in this area in the future. Our contracts with Housing Leeds and Wakefield District Housing to deliver accounts services to their Tenants and Residents associations were affected by COVID, as many of these groups had little or no activity during 2021/2022, but we expect this work to get back to normal in 2022/2023. We are grateful to all funders for their continued support, and their commitment to the voluntary and community sector.

Partners

WYCAS works closely with a wide range of partners to ensure that we deliver services that meet local need, but are also of high quality. At a local level our infrastructure partners (Community Action Bradford, Voluntary Sector Alliance in Calderdale, Third Sector Leaders in Kirklees, Voluntary Action Leeds and NOVA in Wakefield) are vital in helping us reach VCSE groups, and ensuring that we work together to achieve the best possible outcomes. Recent and future changes to contracts are likely to make this joint working and identification of groups most in need of support even more of a priority.

We also continued to work with national organisations such as ACIE, Charity Finance Group, Small Charities Coalition, Community Foundations etc to ensure that the issues and concerns of small charities are reflected at national level. We are one of the largest Community Accountancy services in the UK and we are always happy to share our knowledge and resources with smaller organisations. During this last year a number of our sister organisations have been looking to develop new services and we have offered our advice in areas such as setting up bookkeeping systems, offering training etc.

Financial review

The net deficit for the year was £36,383, including a net deficit of £31,383 on unrestricted funds and a net deficit of £5,000 on restricted funds, after transfers. This was a planned deficit in line with future proofing the organisation as detailed above.

Reserves policy

The Board has agreed to maintain reserve funds at sufficient levels in order to allow the smooth operation of the charity's activities. Its policy is to hold free reserves (i.e. unrestricted funds not committed or invested in tangible fixed assets) of between 3 and 6 months of budgeted expenditure, which based on projected expenditure for the 2022/23 financial year equates to between £126,174 and £252,348. At the year end, the level of free reserves was £196,713, which represents 4.7 months' projected expenditure.

Given the ever growing demand for our services, coupled with recruitment difficulties, there is increased pressure on salaries and training budgets. Some of the solutions to these lie in developing more sustainable solutions, and an 'Invest to save' approach. In the light of this, trustees are comfortable with the current level of reserves.

Signed:  (Trustee)

Name: JAN F. RICHARDSON (Chair)

**Independent examiner's report to the trustees of West Yorkshire
Community Accountancy Service CIO**

I report to the charity trustees on my examination of the financial statements of the charity for the year ended 31st March 2022 which are set out on pages 8 to 13.

Respective responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Act and 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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed under section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of the institute of Chartered Accountants, which is one of the listed bodies.

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 aspect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Christopher Darwin FCA
Thomas Coombs Limited
3365 The Pentagon
Century Way
Thorpe Park
Leeds
LS15 8ZB

Date 12th December 2022



Christopher James Darwin
Chartered Accountant

West Yorkshire Community Accountancy Service CIO
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 March 2022

	Notes	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Income from:					
Sales and fees		327,418	-	327,418	288,648
Grants and donations	(2)	-	92,742	92,742	110,111
Bank interest		838	-	838	1,341
Total income		328,256	92,742	420,998	400,100
Expenditure on charitable activities:					
Salaries, NICs and pensions	(3)	297,554	80,972	378,526	330,122
Staff professional fees and CPD		4,458	1,183	5,641	5,763
Staff travel expenses		282	75	357	278
Room hire & refreshments		1,428	379	1,807	55
Other service delivery costs		7,694	2,040	9,734	6,355
Software for resale		19,605	-	19,605	16,205
Marketing and publicity		384	-	384	916
IT maintenance		2,792	741	3,533	1,611
Software		6,292	1,670	7,962	6,681
Telephone and internet		4,911	1,303	6,214	5,397
PO Boxes, postage and delivery		198	53	251	765
Stationery and small equipment		1,054	281	1,335	1,102
Photocopying		745	198	943	794
Rent		7,668	2,034	9,702	9,764
Repairs and maintenance		100	-	100	325
Grant monitoring costs		705	-	705	585
Independent examination		608	162	770	650
Subscriptions and memberships		727	192	919	567
Insurance		1,924	511	2,435	2,021
HR contract/Consultancy		1,661	439	2,100	950
Payroll charges		1,343	357	1,700	1,292
Bank charges		570	152	722	562
Trustee expenses		-	-	-	115
Depreciation		1,936	-	1,936	1,529
Total expenditure		364,639	92,742	457,381	394,404
Net income / (expenditure)		(36,383)	-	(36,383)	5,696
Transfers between funds		5,000	(5,000)	-	-
Net movement in funds		(31,383)	(5,000)	(36,383)	5,696
Fund balances brought forward		230,663	20,000	250,663	244,967
Fund balances carried forward	(4)	199,280	15,000	214,280	250,663

All incoming resources and resources expended derive from continuing activities.

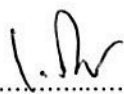
West Yorkshire Community Accountancy Service CIO

Balance sheet

as at 31 March 2022

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets (5)	2,567	-	2,567	2,786
Total fixed assets	<u>2,567</u>	<u>-</u>	<u>2,567</u>	<u>2,786</u>
Current assets				
Debtors and prepayments (6)	34,360	-	34,360	62,505
Cash at bank	188,253	15,000	203,253	211,476
Total current assets	<u>222,613</u>	<u>15,000</u>	<u>237,613</u>	<u>273,981</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals (7)	25,900	-	25,900	26,104
Total current liabilities	<u>25,900</u>	<u>-</u>	<u>25,900</u>	<u>26,104</u>
Net current assets	<u>196,713</u>	<u>15,000</u>	<u>211,713</u>	<u>247,877</u>
Total assets less current liabilities	<u>199,280</u>	<u>15,000</u>	<u>214,280</u>	<u>250,663</u>
Net assets	<u>199,280</u>	<u>15,000</u>	<u>214,280</u>	<u>250,663</u>
Funds				
Unrestricted funds	199,280	-	199,280	230,663
Restricted funds	-	15,000	15,000	20,000
Total funds	<u>199,280</u>	<u>15,000</u>	<u>214,280</u>	<u>250,663</u>

The financial statements were approved by the board of trustees on 29/11/22

Signed:  (Trustee)

Name: IAN F. RICHARDSON (Chair)

West Yorkshire Community Accountancy Service CIO

Notes to the accounts

for the year ended 31 March 2022

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)

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.

Sales and fee income represents the amounts recoverable for the services provided to clients, excluding value added tax, under contractual obligations which are performed gradually over time. Revenue is recognised when the amount can be reliably measured and it is probable that economic benefits will flow.

If at the balance sheet date, completion of contractual obligations is dependent on external factors (and thus outside the control of the Charity), then revenue is recognised only when the event occurs.

Services provided to clients, which at the financial reporting date have not been billed, are recognised as amounts recoverable on completion.

Revenue recognised in this manner is based on the stage of completion of services rendered, with reference to the billing profile agreed at the beginning of the engagement.

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.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Office equipment straight line over 4 years

Fixtures and fittings straight line 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.

Leases

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

Equipment held under finance leases: over the life of the lease

West Yorkshire Community Accountancy Service CIO

Notes to the accounts continued

for the year ended 31 March 2022

2 Grants and donations	2022		2021	
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Leeds City Council (LCC)	-	32,766	32,766	36,407
Community Action Bradford and District (CABAD)	-	21,375	21,375	21,375
Nova Wakefield District Council	-	12,000	12,000	12,000
Third Sector Leaders	-	10,000	10,000	10,000
Calderdale Alliance (VAC)	-	15,000	15,000	30,000
Participate Projects European funding	-	1,601	1,601	329
	<u>-</u>	<u>92,742</u>	<u>92,742</u>	<u>110,111</u>

3 Staff costs and numbers	2022		2021	
	£		£	
Gross salaries			337,336	294,167
Social security costs			26,889	23,111
Pensions			14,301	12,844
			<u>378,526</u>	<u>330,122</u>

The average number employees during the year was 12.8, being an average of 10.7 full time equivalent (2021: 11, 9.5 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2022	2021
	£	£
Costs of the scheme to the charity for the year	14,301	12,844
Amount of any contributions outstanding at the year end	1,365	1,630

4 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Leeds City Council	-	32,766	32,766	-	-
CABAD	-	21,375	21,375	-	-
Nova Wakefield District	-	12,000	12,000	-	-
Third Sector Leaders	-	10,000	10,000	-	-
Calderdale Alliance	-	15,000	15,000	-	-
Adrian Randall Award	5,000	-	-	(5,000)	-
Calderdale Alliance	15,000	-	-	-	15,000
Keighley CLLD	-	1,601	1,601	-	-
	<u>20,000</u>	<u>92,742</u>	<u>92,742</u>	<u>(5,000)</u>	<u>15,000</u>

Fund name	Purpose of restriction
Leeds City Council	Towards the cost of community accountancy services in Leeds.
CABAD	Towards the cost of community accountancy services in Bradford
Nova Wakefield District	Towards the cost of community accountancy services in Wakefield.
Third Sector Leaders	Towards the cost of community accountancy services in Kirklees.
Calderdale Alliance	Towards the cost of community accountancy services in Calderdale.
Adrian Randall Award	Towards bursaries enabling access to our elearning course on Financial Practice and Procedures. During the year an agreement was made with the funder that any remaining funds could be used for general charitable purposes.
Calderdale Alliance	Towards specialist accounting / support and training costs in Calderdale as part of the VSI Alliance funding. All carried forward
Keighley CLLD	Towards the cost of community accountancy services in Keighley as part of the Participate project.

West Yorkshire Community Accountancy Service CIO
Notes to the accounts continued
for the year ended 31 March 2022

5 Tangible assets	Fixtures and fittings	Office equipment	Total
<u>Cost</u>	£	£	£
At 1 April 2021	547	5,676	6,223
Additions	454	1,263	1,717
At 31 March 2022	1,001	6,939	7,940
<u>Depreciation</u>			
At 1 April 2021	330	3,107	3,437
Charge for year	201	1,735	1,936
At 31 March 2022	531	4,842	5,373
<u>Net book value</u>			
At 31 March 2022	470	2,097	2,567
At 31 March 2021	217	2,569	2,786

6 Debtors and prepayments	2022	2021
	£	£
Trade debtors	27,893	56,031
Other debtors	1,240	-
Prepayments	5,227	6,474
	34,360	62,505

7 Creditors and accruals	2022	2021
	£	£
Trade creditors	4,361	4,840
Taxation and social security	13,374	10,441
Other creditors	1,722	3,469
Accruals	750	700
Fees received in advance	5,693	6,654
	25,900	26,104

8 Trustee remuneration and benefits

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

9 Trustee expenses

During the year no expenses were paid to trustees (2021: one trustee - £115).

10 Other related party transactions

The payroll is administered by Bradford Community Payroll and Accounts, a subsidiary of Bradford Community and Voluntary Service, who are entitled to appoint a representative to the board of the charity. Payroll fees in the year amounted to £1,700 (2021: £1,292).

The charity occupies its premises on commercial terms, with rent of £9,702 (2021: £9,764) being paid. The premises are owned by Voluntary Action – Leeds, who are entitled to appoint a representative to the board of the charity.

The charity received funding from Nova Wakefield District who are entitled to appoint a representative to the board of the charity. The funding awarded to the charity in the year was £12,000 (2021: £12,000).

The key management personnel of the charity comprises the Chief Officer only. The total employee benefits of the key management personnel of the charity were £34,122 (2021: £27,630).

11 Change to CIO

On 29th December 2021 the Charity registered as a Charitable Incorporated Organisation. Merger accounting has been applied and the assets and liabilities of the unincorporated Charity were transferred to the Charitable Incorporated Organisation.

West Yorkshire Community Accountancy Service CIO
Statement of Financial Activities including comparatives for all funds
(including summary income and expenditure account)
for the year ended 31 March 2022

	2022 Unrestricted funds £	2021 Unrestricted funds £	2022 Restricted funds £	2021 Restricted funds £	2022 Total funds £	2021 Total funds £
Income from:						
Sales and fees	327,418	288,648	-	-	327,418	288,648
Grants and donations	-	-	92,742	110,111	92,742	110,111
Bank interest	838	1,341	-	-	838	1,341
Total income	328,256	289,989	92,742	110,111	420,998	400,100
Expenditure on charitable activities:						
Salaries, NICs and pensions	297,554	246,290	80,972	83,832	378,526	330,122
Staff professional fees and CPD	4,458	4,304	1,183	1,459	5,641	5,763
Staff travel expenses	282	208	75	70	357	278
Room hire & refreshments	1,428	42	379	13	1,807	55
Other service delivery costs	7,694	4,748	2,040	1,607	9,734	6,355
Software for resale	19,605	16,205	-	-	19,605	16,205
Marketing and publicity	384	916	-	-	384	916
IT maintenance	2,792	1,203	741	408	3,533	1,611
Software	6,292	4,992	1,670	1,689	7,962	6,681
Telephone and internet	4,911	4,032	1,303	1,365	6,214	5,397
PO Boxes, postage and delivery	198	572	53	193	251	765
Stationery and small equipment	1,054	824	281	278	1,335	1,102
Photocopying	745	594	198	200	943	794
Rent	7,668	7,293	2,034	2,471	9,702	9,764
Repairs and maintenance	100	325	-	-	100	325
Grant monitoring costs	705	585	-	-	705	585
Independent examination	608	486	162	164	770	650
Subscriptions and memberships	727	424	192	143	919	567
Insurance	1,924	1,510	511	511	2,435	2,021
HR contract/Consultancy	1,661	711	439	239	2,100	950
Payroll charges	1,343	965	357	327	1,700	1,292
Bank charges	570	420	152	142	722	562
Trustee expenses	-	115	-	-	-	115
Depreciation	1,936	1,529	-	-	1,936	1,529
Total expenditure	364,639	299,293	92,742	95,111	457,381	394,404
Net income / (expenditure)	(36,383)	(9,304)	-	15,000	(36,383)	5,696
Transfers between funds	5,000	-	(5,000)	-	-	-
Net movement in funds	(31,383)	(9,304)	(5,000)	15,000	(36,383)	5,696
Fund balances brought forward	230,663	239,967	20,000	5,000	250,663	244,967
Fund balances carried forward	199,280	230,663	15,000	20,000	214,280	250,663