

COMPANY REGISTRATION NUMBER: 02239398
CHARITY REGISTRATION NUMBER: 1062140

Wales Quality Centre
Company Limited by Guarantee
Unaudited Financial Statements
30 June 2024

CARSTON ETL
Chartered accountants
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CF11 9LJ

Wales Quality Centre
Company Limited by Guarantee
Financial Statements
Year ended 30 June 2024

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Wales Quality Centre
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 30 June 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30 June 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Wales Quality Centre	
Charity registration number	1062140	
Company registration number	2239398	
Principal office and registered office	Waterton Centre Waterton Industrial Estate Bridgend Rhondda Cynon Taff CF31 3WT	
The trustees	D A Phillips P Yip P Miers J Daniels J Bowen C Quinn C Thompson R O'Neill H John	Resigned 28 February 2024 Resigned 16 October 2024 Appointed 14 May 2024
Independent examiner	Farzana Ahmed FCCA Carston ETL 1st Floor, Tudor House 16 Cathedral Road Cardiff CF11 9LJ	

OBJECTIVES AND ACTIVITIES

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Wales Quality Centre aims and objectives and in planning future activities.

The charity's declared objective is to promote and improve the cause of quality management, innovation and organisational competence in Wales. The policy remains to provide advice to member and other organisations in Wales on quality and other related matters, to provide appropriate training services, to act as a focus for the spreading of best practice. The Centre's mission has been extended to promote and nurture a culture of innovative competitiveness which will give Wales a world class private and public sector.

Wales Quality Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 June 2024

ACHIEVEMENTS AND PERFORMANCE

Wales Quality Centre maintained its position for providing first class training and business improvement support and advisory services, focusing on innovative thinking, to organisations throughout Wales. This is supported by the high level of positive customer feedback available for scrutiny by appropriate parties. We have continued to expand the portfolio of flexible, quality and organisational development services available to member organisations and the wider market. Our market spans a wide field of economic activity including manufacturing, service sector, health, education, local government, and public authorities.

The year under review, 12 months to June 2024, continued to be a difficult year for Welsh businesses, there continues to be high levels of attrition and employee movement across all sectors, resulting in a skills and experiential challenge for businesses Demand for our services has been high.

We continue to support through implementation support, advice and training and have seen increased interest in particular for our 6 Sigma efficiency savings programme, real projects undertaken by organisations as part of our training programme continues to realise achieved savings for organisation of £millions.

The importance of Wales Quality Centre's role to Wales Plc continues to be as relevant now as to any previous time. We have expanded our portfolio to meet changing needs and have worked flexibly to provide support in difficult times. Our portfolio of training continues to expand along with membership events and partnership working with organisations.

FINANCIAL REVIEW

We have continued to build on trading from the previous year and are encouraged by the resilience and innovation of Welsh Business.

It is reassuring to see such a high demand for our services, reflecting our Members planning and upskilling for future growth. It is testament to the mindset and culture of organisations who engage with the centre.

Our financial position is sound, as is future demand for our services, and we look forward to further supporting our customers through the coming year, it truly makes us proud to be Welsh.

Review of the financial position at the end of the accounting period

Total income during the year was £225,609 (2023: £297,875). Total expenditure amounted to £249,465 (2023: £323,358).

Overall a deficit of £23,856 (2023: £25,483) during the year, detailed breakdown of the income and expenditure forms part of the notes to the accounts.

Summary of Reserves

At the year-end unrestricted reserves were £292,659 (2023: £316,515). The level of free reserves available was £290,926 (2023: £315,026).

Reserves Policy

The minimum reserves policy continues unchanged from the previous year, with this in mind, the governors have agreed to continue with the following policy:

The Board's policy is to maintain reserves at a level which would fund at least three months' expenditure in salaries and overheads without income. When expenditure levels reach and remain at a level which threatens that policy, action is taken, through restructuring and downsizing the organisation, to reduce expenditure accordingly.

Wales Quality Centre

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 June 2024

We have increased our reserve levels in recent years to provide operational flexibility in uncertain times, and to provide free services to support our members. We have now utilised some of this surplus to improve our Member experience, to develop our website and digital operations and intend to deliver a high profile keynote Member event later in the year.

We have no issues with our reserve levels at present, these have remained sufficient and stable. We anticipated a reduction in our reserves of around £30,000 last year and our performance was in line with our projections. For the 2024 to 2025 year our intention is to further utilise our reserves for further improvements and events. We anticipate a trading loss of around £50,000 to achieve this.

Risk Management

It is the governors' responsibility to be conscious of and identify the major risks to which Wales Quality Centre is exposed and to review the systems and internal controls that have been established to mitigate those risks.

They are satisfied that the necessary systems and internal controls are put in place together with mechanisms to ensure that they continue to operate satisfactorily. All Board and senior management meeting agendas have been drawn up to ensure that strategic and operational risks in relation to the Business Plan are assessed and mitigating strategies put in place where necessary. Wales Quality Centre continually looks to strengthen its internal structure and senior management team to facilitate a more strategic and risk-based approach to planning, decision-making and operational delivery.

We continue to digitise and upgrade our operations for business continuity planning.

Plans for future periods

The outlook remains uncertain for Welsh business and remains volatile for the coming year..

Accordingly, we base our position for the coming year on maintaining a stable financial position, whilst investing in our Member experience.

The organisation will continue to focus on further development and sustainability within the context set out in its operational plan. The core capabilities and capacity of the organisation will continue to be broadened to meet customer demand, and opportunities for new projects will be explored and developed.

Resources will continue to be managed carefully and further consideration will be given to positioning the organisation to enable it to meet challenges and opportunities.

Going forward, the Wales Quality Centre will continue to develop strategic alliances with other complimentary service providers in Wales. The objective is to share knowledge to promote recent concepts behind business improvement and innovation, and raise awareness and competence across our customer base.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Wales Quality Centre is a company limited by guarantee, governed by its Memorandum and Articles of Association which were adopted 29 June 1989 and amended 1 December 1994. The company became a registered charity on 29 April 1997.

The Board of Governors is responsible for the overall governance of the charity. Governors, who can be invited to stand for election by the Chairman and, with the approval of the members, are elected to the Board. Invitations are also sent to member organisations to propose a representative to stand for election to the Board.

Wales Quality Centre

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 June 2024

The governors are familiar with the work of the Wales Quality Centre, having been involved as members, customers and associates prior to joining the Board.

New governors are required to attend a training session covering the following:

- the management of the Centre, including the obligations of the Governing Board and Memorandum and Articles which set out the operational framework;
- the administration of the Centre including resources, membership support and service delivery;
- current financial position as set out in the published financial statements
- the future plans and strategy

Governors meet on a regular basis attending a minimum of four Board meetings a year. The Board's Executive Sub Committee, comprising the Chair and Vice Chair, with the Chief Executive, meets to monitor the performance of the Centre on a regular basis. At these meetings, the Board reviews strategy and operational performance and sets operating plans and budgets.

The Board delegates the exercise of certain powers regarding the management and administration of the charity as set out below. This is controlled by reporting to the Board so that all decisions made under delegated powers can be ratified by the Board in due course.

Executive Committee

The Executive Committee comprises the Chair and Vice Chair, with the Chief Executive. The committee meets periodically. It is charged with reviewing the strategy, policy and management of the charity's finance and resources and advising the Board accordingly. The committee ensures proper procedures are in place to manage financial resources prudently and ensures that HR policies and procedures are in line with current legislation and good practice.

Chief Executive

The Chief Executive is responsible for the day-to-day management of the charity's affairs and where appropriate, proposing and implementing policies agreed by the Board of Governors.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 11/02/2025 and signed on behalf of the board of trustees by:



Trustee

Philip Idan NienS

Name

Wales Quality Centre

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Wales Quality Centre

Year ended 30 June 2024

I report to the trustees on my examination of the financial statements of Wales Quality Centre ('the charity') for the year ended 30 June 2024.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Carston ETL

Farzana Ahmed FCCA
Independent Examiner
Carston ETL
1st Floor, Tudor House
16 Cathedral Road
Cardiff
CF11 9LJ

Date: 17/02/2025

Wales Quality Centre
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)
Year ended 30 June 2024

		2024	2023
		Unrestricted funds	Total funds
	Note	£	£
Income and endowments			
Donations and legacies	5	21,240	16,152
Charitable activities	6	200,021	279,566
Investment income	7	4,348	2,157
Total income		<u>225,609</u>	<u>297,875</u>
Expenditure			
Expenditure on charitable activities	8,9	249,465	323,358
Total expenditure		<u>249,465</u>	<u>323,358</u>
Net expenditure and net movement in funds		<u>(23,856)</u>	<u>(25,483)</u>
Reconciliation of funds			
Total funds brought forward		316,515	341,998
Total funds carried forward		<u>292,659</u>	<u>316,515</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 8 to 15 form part of these financial statements.

Wales Quality Centre
Company Limited by Guarantee
Statement of Financial Position
30 June 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	15	1,733	1,489
Current assets			
Debtors	16	22,724	49,388
Cash at bank and in hand		315,960	322,996
		<u>338,684</u>	<u>372,384</u>
Creditors: amounts falling due within one year	17	<u>47,758</u>	<u>57,358</u>
Net current assets		290,926	315,026
Total assets less current liabilities		292,659	316,515
Net assets		<u>292,659</u>	<u>316,515</u>
Funds of the charity			
Unrestricted funds		292,659	316,515
Total charity funds	19	<u>292,659</u>	<u>316,515</u>

For the year ending 30 June 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 11/02/2025 February 2025, and are signed on behalf of the board by:



Trustee

Philip John Mills

Name

Company registration number: 02239398

The notes on pages 8 to 15 form part of these financial statements.

Wales Quality Centre
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 30 June 2024

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Waterton Centre, Waterton Industrial Estate, Bridgend, Rhondda Cynon Taff, CF31 3WT.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

There are no judgements or sources of estimation uncertainty that have a material effect on these accounts.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Wales Quality Centre
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 30 June 2024

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

Wales Quality Centre
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 30 June 2024

3. Accounting policies *(continued)*

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

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

Fixtures & fittings	- 25% straight line
Computer Equipment	- 25% straight line

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

4. Limited by guarantee

Each member of the Board of Trustees has undertaken to guarantee the Charity's debts to the sum of £1 each.

Wales Quality Centre
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 30 June 2024

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Subscriptions				
Subscriptions	21,240	<u>21,240</u>	16,152	<u>16,152</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Training and business advisory services	200,021	<u>200,021</u>	279,566	<u>279,566</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest received	4,348	<u>4,348</u>	2,157	<u>2,157</u>

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Training and business advisory services	203,467	<u>203,467</u>	278,245	278,245
Support costs	45,998	<u>45,998</u>	45,113	45,113
	<u>249,465</u>	<u>249,465</u>	<u>323,358</u>	<u>323,358</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2024 £	Total fund 2023 £
Training and business advisory services	203,468	42,857	<u>246,325</u>	320,657
Governance costs	—	3,140	<u>3,140</u>	2,701
	<u>203,468</u>	<u>45,997</u>	<u>249,465</u>	<u>323,358</u>

Wales Quality Centre
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 30 June 2024

10. Analysis of support costs

	Analysis of support costs	Total 2024	Total 2023
	£	£	£
Staff costs	42,858	42,858	42,412
Governance costs	3,140	3,140	2,701
	<u>45,998</u>	<u>45,998</u>	<u>45,113</u>

11. Net expenditure

Net expenditure is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of tangible fixed assets	672	1,412

12. Independent examination fees

	2024	2023
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	2,900	2,700

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	129,651	146,937
Social security costs	4,273	4,496
Employer contributions to pension plans	3,267	3,440
	<u>137,191</u>	<u>154,873</u>

The average head count of employees during the year was 3 (2023: 4). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Number of administration & charitable staff	3	4

The number of employees whose remuneration for the year fell within the following bands, were:

	2024	2023
	No.	No.
£60,000 to £69,999	—	1
£70,000 to £79,999	1	—
	<u>1</u>	<u>1</u>

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £86,282 (2023: £84,434).

Wales Quality Centre
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 30 June 2024

14. Trustee remuneration and expenses

D A Phillips (existing trustee) was appointed as Chief Executive from the 1st August 2018 and also continues her position as a trustee. The total remuneration received by D A Phillips in her capacity as Chief Executives of the company amounted to £86,282 (2023: £84,434). No remuneration was received for any services provided as trustee.

No remuneration or other benefits from employment with the charity or a related entity were received by the other trustees.

No trustee expenses have been incurred.

15. Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
Cost			
At 1 July 2023	6,196	17,994	24,190
Additions	—	916	916
At 30 June 2024	<u>6,196</u>	<u>18,910</u>	<u>25,106</u>
Depreciation			
At 1 July 2023	6,196	16,505	22,701
Charge for the year	—	672	672
At 30 June 2024	<u>6,196</u>	<u>17,177</u>	<u>23,373</u>
Carrying amount			
At 30 June 2024	<u>—</u>	<u>1,733</u>	<u>1,733</u>
At 30 June 2023	<u>—</u>	<u>1,489</u>	<u>1,489</u>

16. Debtors

	2024 £	2023 £
Trade debtors	19,600	46,778
Prepayments and accrued income	3,124	1,457
Other debtors	—	1,153
	<u>22,724</u>	<u>49,388</u>

17. Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	8,265	23,841
Accruals and deferred income	31,489	29,738
Social security and other taxes	7,147	2,540
Other creditors	857	1,239
	<u>47,758</u>	<u>57,358</u>

Wales Quality Centre
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 30 June 2024

18. Pensions and other post-retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £3,267 (2023: £3,440).

19. Analysis of charitable funds

Unrestricted funds

	At 1 July 2023 £	Income £	Expenditure £	At 30 June 2024 £
General funds	316,515	225,609	(249,465)	292,659

	At 1 July 2022 £	Income £	Expenditure £	At 30 June 2023 £
General funds	341,998	297,875	(323,358)	316,515

20. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2024 £
Tangible fixed assets	1,733	1,733
Current assets	338,684	338,684
Creditors less than 1 year	(47,758)	(47,758)
Net assets	292,659	292,659

	Unrestricted Funds £	Total Funds 2023 £
Tangible fixed assets	1,489	1,489
Current assets	372,384	372,384
Creditors less than 1 year	(57,358)	(57,358)
Net assets	316,515	316,515

Wales Quality Centre
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 30 June 2024

21. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2024	2023
	£	£
Not later than 1 year	756	793
Later than 1 year and not later than 5 years	<u>4,536</u>	<u>—</u>
	<u>5,292</u>	<u>793</u>

22. Related parties

D A Phillips (existing trustee) was appointed as Chief Executive from the 1st August 2018 and also continues her position as a trustee. The total remuneration received by D A Phillips in her capacity as Chief Executives of the company amounted to £86,282 (2023: £84,434). No remuneration was received for any services provided as trustee.

Members get 25% discount on consultancy and training.