

**Families Fighting For Justice**  
**Unaudited Financial Statements**  
**31 March 2023**

**MATTOCKS GRINDLEY**

Chartered Accountants  
18 Mulberry Avenue  
Turnstone Business Park  
Widnes  
Cheshire  
WA8 0WN

# **Families Fighting For Justice**

## **Financial Statements**

**Year ended 31 March 2023**

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# Families Fighting For Justice

## Trustees' Annual Report

**Year ended 31 March 2023**

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

### Reference and administrative details

**Registered charity name** Families Fighting For Justice

**Charity registration number** 1134103

**Principal office** 6 Anson Street  
Liverpool  
Merseyside  
L3 5NY

### The trustees

Mrs J Taylor  
Mrs J Williams  
Miss J Langford  
Mr E Kinnear  
Mrs E Brown  
Mrs G McGowan

### Committee Members

Mrs Jean Lowe  
Miss Jacqueline Anne Langford  
Mrs Jane Williams  
Elizabeth Millie Brown  
Gillian McGowan

### Management Board

Mr Peter Dunning - IT Manager  
Mrs Jean Lowe - Management Board (Charitable Organisation)

### Chair Person

Mrs Jean Taylor

### Independent examiner

Mr G Mattocks  
18 Mulberry Avenue  
Turnstone Business Park  
Widnes  
Cheshire  
WA8 0WN

### Structure, governance and management

The board of trustees also forms the executive committee which appoints officers who are responsible for the day-to-day running of the charity.

# Families Fighting For Justice

## Trustees' Annual Report *(continued)*

Year ended 31 March 2023

### Objectives and activities

Families Fighting for Justice (FFFJ) was founded by Jean Taylor. It offers support to families suffering the loss of a loved one through murder, manslaughter or culpable road death. FFFJ will always work for change in making a better system, better services for the families of victims of homicide and is always, and has always been known for being outspoken in these areas. We offer home visits, peer support, daily drop-in and different volunteering opportunities. O.L.L.Y (Our Lost Love Years) is a part of FFFJ that supports the children of families of victims of homicide as FFFJ believes that the child, right up to the adults of that family, should all be supported individually, helping that family to stay strongly bonded. OLLY also includes children from communities suffering from hardship, high deprivation and crime. In considering the charity's aims and objectives and in planning its future activities, the Trustees have considered the Charity Commission's general guidance on Public Benefit to ensure that the charity is meeting its requirements.

### Achievements and performance

Families Fighting for Justice Peer Support as they have been doing since January 2010. This support offered is separate from the delivery of The HUB. The HUB offers a 'One Stop Shop' offering information, guidance and referrals where needed. Victims' families of homicide and culpable road death that come into The HUB can be referred to Families Fighting for Justice to receive Peer Support, also if they wish to be referred into the Re-Building Your Future programme delivered by Families Fighting for Justice. Families Fighting for Justice are to deliver inside Merseyside Police Headquarters a presentation to all Family liaison Officers, D.C.I's and Homicide Detectives and those within Merseyside Police who deal with serious crime. Families Fighting for Justice and OLLY our children's group, due to the expansion, we now hold two camping trips during the year giving respite to those families and children who need it most.

### Financial review

Incoming resources for the year totalled £87,360 (2022: £113,691) of which £61,292 (2022: £99,841), related to funding for projects upon which restrictions are placed. Project expenditure totalled £89,643 (2022 Restated: £67,957). The overall deficit for the year was £2,283 (2022: Surplus restated £22,716).

At 31st March 2023 the Charity's reserves stood at £205,638 (2022: Restated £207,921) of which fixed assets represented £71,757 (2022: Restated £70,203).

### Reserves Policy

The trustees have resolved to maintain sufficient reserves to cover short-term operational costs.

### Risk Management

The main risks to which the charity is exposed, as identified by the Trustees, have been considered and systems have been established to mitigate those risks.

### Plans for future periods

We are still looking for a suitable building so we can facilitate the expansion of OLLY, this way OLLY's services can reach more children, the building has to be right and also in the right area, and suitable to accommodate our needs. Our plans are to secure ongoing funding to allow Families Fighting for Justice and OLLY to contain their sustainability, offering much needed support.

# **Families Fighting For Justice**

## **Trustees' Annual Report** *(continued)*

**Year ended 31 March 2023**

The trustees' annual report was approved on ..... and signed on behalf of the board of trustees by:

Mrs J Taylor  
Trustee

Mrs J Williams  
Trustee

# **Families Fighting For Justice**

## **Independent Examiner's Report to the Trustees of Families Fighting For Justice**

**Year ended 31 March 2023**

I report to the trustees on my examination of the financial statements of Families Fighting For Justice ('the charity') for the year ended 31 March 2023.

### **Responsibilities and basis of report**

As the trustees of the charity 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 2011 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**

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 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 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.

Mr G Mattocks  
Independent Examiner

18 Mulberry Avenue  
Turnstone Business Park  
Widnes  
Cheshire  
WA8 0WN

# Families Fighting For Justice

## Statement of Financial Activities

Year ended 31 March 2023

			2023		Restated 2022
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	4	24,468	51,633	<b>76,101</b>	100,563
Other trading activities	5	1,600	9,659	<b>11,259</b>	13,128
<b>Total income</b>		<u>26,068</u>	<u>61,292</u>	<b><u>87,360</u></b>	<u>113,691</u>
<b>Expenditure</b>					
Expenditure on charitable activities	6,7	36,648	52,995	<b>89,643</b>	90,975
<b>Total expenditure</b>		<u>36,648</u>	<u>52,995</u>	<b><u>89,643</u></b>	<u>90,975</u>
<b>Net (expenditure)/income</b>		<u>(10,580)</u>	<u>8,297</u>	<b><u>(2,283)</u></b>	<u>22,716</u>
Transfers between funds		1,000	(1,000)	–	–
<b>Net movement in funds</b>		<u>(9,580)</u>	<u>7,297</u>	<b><u>(2,283)</u></b>	<u>22,716</u>
<b>Reconciliation of funds</b>					
Restated Total funds brought forward		117,904	90,017	<b>207,921</b>	185,205
<b>Total funds carried forward</b>		<u>108,324</u>	<u>97,314</u>	<b><u>205,638</u></b>	<u>207,921</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 7 to 14 form part of these financial statements.

# Families Fighting For Justice

## Statement of Financial Position

31 March 2023

	Note	2023 £	£	Restated 2022 £
<b>Fixed assets</b>				
Tangible fixed assets	12		71,757	70,203
<b>Current assets</b>				
Debtors	13	1,313		904
Cash at bank and in hand		133,868		138,114
		135,181		139,018
<b>Creditors: amounts falling due within one year</b>	14	1,300		1,300
<b>Net current assets</b>			133,881	137,718
<b>Total assets less current liabilities</b>			205,638	207,921
<b>Net assets</b>			205,638	207,921
<b>Funds of the charity</b>				
Restricted funds			97,314	90,017
Unrestricted funds			108,324	117,904
<b>Total charity funds</b>	15		205,638	207,921

These financial statements were approved by the board of trustees and authorised for issue on ....., and are signed on behalf of the board by:

Mrs J Taylor  
Trustee

Mrs J Williams  
Trustee

The notes on pages 7 to 14 form part of these financial statements.



# **Families Fighting For Justice**

## **Notes to the Financial Statements**

**Year ended 31 March 2023**

### **1. General information**

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 6 Anson Street, Liverpool, Merseyside, L3 5NY.

### **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 Charities Act 2011.

### **3. Accounting policies**

#### **Current assets**

Current assets are stated at the lower of cost and net realisable value.

#### **Basis of preparation**

The accounts have been prepared under the historical cost accounting rules and are in accordance with applicable UK accounting standards and Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2005).

#### **Other accruals & prepayments**

Amounts are stated at the amounts becoming due or receivable.

#### **Going concern**

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

#### **Taxation**

The income and gains of the funds are exempt from taxation as they are applied for charitable purposes.

#### **Incoming resources**

Incoming resources from generated funds includes Voluntary Income (Donations), activities for generating funds (fundraising activities) and incoming resources from charitable activities (grant income). This income is recognised on an accruals basis.

#### **Disclosure exemptions**

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

# Families Fighting For Justice

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

### 3. Accounting policies *(continued)*

#### 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.

#### Fund accounting

The accounts include both unrestricted and restricted funds which are detailed in the Notes to the Accounts.

#### 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

All resources expended relate to the direct costs of running the charity including management and operational overheads.

#### Tangible assets

Capital expenditure > £200 is treated as a fixed asset and is written off over its useful economic life in the following bases:

# Families Fighting For Justice

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2023

#### 3. Accounting policies *(continued)*

##### 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:

Caravan	-	Straight line over 20 years
Motor Vehicles	-	Straight line over 10 years
Equipment	-	Straight line over 15 years
Computer equipment	-	Straight line over 3 years

##### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

##### Financial instruments

A financial asset or a financial liability is recognised only when the charity 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.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

# Families Fighting For Justice

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

### 3. Accounting policies *(continued)*

#### Financial instruments *(continued)*

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

### 4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Donations</b>			
Donations	24,468	—	<b>24,468</b>
<b>Grants</b>			
Grants	—	51,633	<b>51,633</b>
	<u>24,468</u>	<u>51,633</u>	<u><b>76,101</b></u>
	Restated Unrestricted Funds £	Restated Restricted Funds £	Restated Total Funds 2022 £
<b>Donations</b>			
Donations	722	66,385	67,107
<b>Grants</b>			
Grants	—	33,456	33,456
	<u>722</u>	<u>99,841</u>	<u>100,563</u>

### 5. Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Activities for generating funds	1,600	—	<b>1,600</b>
Charity Shop	—	9,659	<b>9,659</b>
	<u>1,600</u>	<u>9,659</u>	<u><b>11,259</b></u>

# Families Fighting For Justice

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

### 5. Other trading activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Activities for generating funds	2,400	–	2,400
Charity Shop	10,728	–	10,728
	<u>13,128</u>	<u>–</u>	<u>13,128</u>

### 6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Direct Charitable Activities	35,448	52,995	<b>88,443</b>
Support costs	1,200	–	<b>1,200</b>
	<u>36,648</u>	<u>52,995</u>	<u><b>89,643</b></u>

	Restated Unrestricted Funds £	Restated Restricted Funds £	Restated Total Funds 2022 £
Direct Charitable Activities	21,848	67,957	89,805
Support costs	1,170	–	1,170
	<u>23,018</u>	<u>67,957</u>	<u>90,975</u>

### 7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2023 £	Restated Total fund 2022 £
Direct Charitable Activities	88,443	–	<b>88,443</b>	89,805
Governance costs	–	1,200	<b>1,200</b>	1,170
	<u>88,443</u>	<u>1,200</u>	<u><b>89,643</b></u>	<u>90,975</u>

### 8. Analysis of support costs

	Analysis of support costs activity 1 £	Total 2023 £	Total 2022 £
Governance costs	1,200	<b>1,200</b>	1,170

### 9. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2023 £	Restated 2022 £
Depreciation of tangible fixed assets	<b>7,305</b>	6,701

# Families Fighting For Justice

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2023

#### 10. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,200</u>	<u>1,170</u>

#### 11. Trustee remuneration and expenses

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

#### 12. Tangible fixed assets

	Restated Plant and machinery £	Restated Motor vehicles £	Restated Equipment £	Restated Computer Equipment £	Restated Total £
<b>Cost</b>					
At 1 April 2022	38,995	16,000	17,571	6,718	<b>79,284</b>
Additions	4,300	–	3,277	1,282	<b>8,859</b>
<b>At 31 March 2023</b>	<u>43,295</u>	<u>16,000</u>	<u>20,848</u>	<u>8,000</u>	<b><u>88,143</u></b>
<b>Depreciation</b>					
At 1 April 2022	1,950	2,300	3,151	1,680	<b>9,081</b>
Charge for the year	2,165	1,600	1,539	2,001	<b>7,305</b>
<b>At 31 March 2023</b>	<u>4,115</u>	<u>3,900</u>	<u>4,690</u>	<u>3,681</u>	<b><u>16,386</u></b>
<b>Carrying amount</b>					
<b>At 31 March 2023</b>	<u>39,180</u>	<u>12,100</u>	<u>16,158</u>	<u>4,319</u>	<b><u>71,757</u></b>
Restated At 31 March 2022	<u>37,045</u>	<u>13,700</u>	<u>14,420</u>	<u>5,038</u>	<u>70,203</u>

There were no material commitments at the period end. All fixed assets are used in the direct charitable activities of the organisation.

#### 13. Debtors

	2023 £	2022 £
Prepayments and accrued income	<u>1,313</u>	<u>904</u>

#### 14. Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	<u>1,300</u>	<u>1,300</u>

# Families Fighting For Justice

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2023

#### 15. Analysis of charitable funds

##### Unrestricted funds

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
General Fund	<u>117,904</u>	<u>26,068</u>	<u>(36,648)</u>	<u>1,000</u>	<u>108,324</u>
	Restated At 1 April 2021	Restated Income	Restated Expenditure	Restated Transfers	Restated At 31 March 2022
	£	£	£	£	£
General Fund	<u>132,686</u>	<u>13,850</u>	<u>(23,018)</u>	<u>(5,614)</u>	<u>117,904</u>

##### Restricted funds

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
Restricted Funds	<u>90,017</u>	<u>61,292</u>	<u>(52,995)</u>	<u>(1,000)</u>	<u>97,314</u>
	Restated At 1 April 2021	Restated Income	Restated Expenditure	Restated Transfers	Restated At 31 March 2022
	£	£	£	£	£
Restricted Funds	<u>52,519</u>	<u>99,841</u>	<u>(67,957)</u>	<u>5,614</u>	<u>90,017</u>

Restricted funds were given towards the core costs of Families Fighting for Justice, and O.L.L.Y. (Our Lost Love Years).

#### 16. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
Tangible fixed assets	1,100	70,657	71,757
Current assets	108,524	26,657	135,181
Creditors less than 1 year	<u>(1,300)</u>	<u>—</u>	<u>(1,300)</u>
<b>Net assets</b>	<u>108,324</u>	<u>97,314</u>	<u>205,638</u>
	Restated Unrestricted Funds	Restated Restricted Funds	Restated Total Funds
	£	£	£
Tangible fixed assets	1,200	69,003	70,203
Current assets	118,004	21,014	139,018
Creditors less than 1 year	<u>(1,300)</u>	<u>—</u>	<u>(1,300)</u>
<b>Net assets</b>	<u>117,904</u>	<u>90,017</u>	<u>207,921</u>

#### 17. Contingencies

The charity did not have any contingent liabilities at 31 March 2023 (2022: none)

# Families Fighting For Justice

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2023

#### 18. Related parties

There were no material related party transactions during the year which require disclosure. (2022: None)

#### 19. Prior year restatement

The trustees have elected to restate the level of restricted funds as at 31 March 2022.

It was discovered that a fixed asset had been donated to the charity in a previous year that had not been reflected in the accounts.

Also a number of fixed asset purchases in previous years had been treated as expenses in the Statement of financial activities instead of being capitalised.

An adjustment of £31,447 to the net book value of fixed assets as at 31 March 2022 has been made to reflect this, the funds used to purchase these assets were restricted funds. The transfer between the unrestricted and restricted funds in relation to these assets was £31,008.

In the accounts to 31 March 2022 a donation to purchase a specific asset was not classified as restricted funds. The transfer between the unrestricted and restricted funds to correct this as at 31 March 2022 was £36,045.



# **Families Fighting For Justice**

## **Management Information**

**Year ended 31 March 2023**

**The following pages do not form part of the financial statements.**

**Families Fighting For Justice**  
**Detailed Statement of Financial Activities**  
**Year ended 31 March 2023**

	2023 £	Restated 2022 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	24,468	67,107
Grants	51,633	33,456
	<u>76,101</u>	<u>100,563</u>
<b>Other trading activities</b>		
Activities for generating funds	1,600	2,400
Charity Shop	9,659	10,728
	<u>11,259</u>	<u>13,128</u>
<b>Total income</b>	<u><u>87,360</u></u>	<u><u>113,691</u></u>
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
Light and heat	21,152	15,224
Repairs and maintenance	1,602	939
Insurance	520	1,514
Motor vehicle expenses	6,558	6,483
Other motor/travel costs	2,050	7,896
Legal and professional fees	1,200	1,207
Telephone	1,120	813
Other office costs	7,434	6,166
Depreciation	7,305	6,701
Sundry expenditure	123	187
Project expenditure	40,579	43,845
	<u>89,643</u>	<u>90,975</u>
<b>Total expenditure</b>	<u><u>89,643</u></u>	<u><u>90,975</u></u>
<b>Net (expenditure)/income</b>	<u><u>(2,283)</u></u>	<u><u>22,716</u></u>

# Families Fighting For Justice

## Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2023

	2023 £	Restated 2022 £
<b>Expenditure on charitable activities</b>		
<b>Direct Charitable Activities</b>		
<i>Activities undertaken directly</i>		
Rent, rates, light & heat	21,152	15,224
Repairs and maintenance	1,602	939
Insurance	520	1,514
Motor vehicle expenses	6,558	6,483
Other motor, travel and subsistence	2,050	7,896
Legal, professional & financial costs	—	37
Telephone	1,120	813
Office & I.T. costs & equipment	7,434	6,166
Depreciation	7,305	6,701
Sundry expenditure	123	187
Project expenditure	40,579	43,845
	<u>88,443</u>	<u>89,805</u>
<b>Governance costs</b>		
Governance costs - accountancy fees	1,200	1,170
	<u>89,643</u>	<u>90,975</u>
<b>Expenditure on charitable activities</b>	<u>89,643</u>	<u>90,975</u>