

REGISTERED COMPANY NUMBER: 05794990 (England and Wales)
REGISTERED CHARITY NUMBER: 1136395

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2021
for
British Association for Supported
Employment**

Mayes Business Partnership Ltd
Chartered Certified Accountants
22-28 Willow Street
Accrington
Lancashire
BB5 1LP

**Contents of the Financial Statements
for the year ended 31 March 2021**

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**Report of the Trustees
for the year ended 31 March 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objectives are in the following areas:

- " Education/training
- " Disability
- " The prevention or relief of poverty

Our charitable objects are:

- a) to advance the education and training of people with disabilities and or other economic disadvantages so as to develop their vocational life skills and in particular the development of skills relevant to participation in employment.
- b) the relief of unemployment for the benefit of the public in such ways as may be thought fit, including assistance to find employment.

The aims of the charity are to encourage the training and employment of people with disabilities as an effective route out of poverty. The charity's trustees have complied with the duty in section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Commission.

**Report of the Trustees
for the year ended 31 March 2021**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Employment is a key route for the prevention and relief of poverty amongst people who have a disability. BASE will continue to promote the principles and high quality delivery of supported employment as the most appropriate form of support to achieve these aims.

BASE continues to inform, support and advise our members and receives a substantial number of enquiries from employers, disabled jobseekers and family carers. We have been able to provide guidance and signpost them to appropriate support.

As part of our remit to inform members, we issued monthly e-newsletters using MailChimp. We continue to make use of social media to supplement information contained on our website. We now have over 2,000 followers on Twitter and 890 on Facebook, extending our reach to members, potential members and supporters. We have also developed our YouTube channel and a LinkedIn group. We've also established regional LinkedIn groups for members. Data is stored and managed in line with GDPR requirements.

BASE has continued to engage closely with a wide range of stakeholders and partners. We have links with policy makers across the Departments for Work and Pensions (DWP) and Education (DfE). We continue to represent our members through attendance at a range of policy forums and task groups. We have worked closely with DWP to develop plans for a supported employment trailblazer initiative where national funding can be used to part-fund locally commissioned services. We have continued to collaborate with DWP, through the Supported Business Steering Group, on plans to ensure the financial sustainability of 50 supported businesses across the UK. We have also campaigned for improvements to DWP's Access to Work programme.

BASE has liaised with the Department for Education through the year to minimise the impact of the Covid pandemic on learners with disabilities. We also put forward our views for the forthcoming SEND Review.

BASE has joined several networks to gain consensus on influencing public policy. These have included the Youth Employment Group, the National SEND Employment Forum, the National Disability Strategy Regional Stakeholder Network, and the Careers and Enterprise Company SEND Advisory Group. We've also supported the EmployAutism initiative.

We delivered a wide range of training courses over the year through our trading arm, Inclusive Trading CIC. This includes continued delivery of the Level 3 Certificate for Supported Employment Practitioners accredited by Gateway Qualifications. We now have nearly 500 people who have enrolled on the course and further courses are planned for 2021-22. Feedback from our external quality assurance visits continues to be excellent and we continue to work with a strong group of assessor associates and trainers.

We have begun to issue kitemarks for providers who achieve particular score thresholds for the Supported Employment Quality Framework. We hope that this will encourage the wider adoption of quality assurance processes within our membership.

Our annual conference was cancelled due to the Covid pandemic and we instead arranged a series of online workshops during the summer. Our AGM was held online and was well attended.

We continue to maintain strong links with partners and various stakeholder groups and forums and remain an active member of the European Union of Supported Employment.

FINANCIAL REVIEW

2020-21 saw the association make a surplus of £103,794. BASE continues to be reliant on income from member subscriptions and donations from Inclusive Trading CIC. Inclusive Trading CIC made a donation of £113,492 during the year. Membership numbers increased by 10% to over 220. Covid-19 has had a big impact on our operations and all events, including NEC meetings, transferred to online platforms. We had to cancel our annual conference due to Covid-19 and instead put on a series of webinars and workshops for members. The National Executive Committee met five times during the year and continues to regularly monitor income and expenditure. Some income has been deferred to 2021-22 to cover pre-paid activity.

**Report of the Trustees
for the year ended 31 March 2021**

STRUCTURE, GOVERNANCE AND MANAGEMENT

BASE was established as a charitable company, incorporated on 25 April 2006 (amended by special resolutions on 28 April 2010 and 12 September 2012) and registered as a charity on 16 June 2010. The association is governed by a National Executive Committee comprising individuals elected on a regional basis by our membership. The NEC elected the national officers; a decision approved at our annual general meeting on 25 November 2020. The NEC for 2020-21 was as follows:

Julia Green (Chair)
Matt Britt (Vice-Chair)
Robert Elston (Treasurer)
Dean Atkinson (Midlands)
Rachel Jones (North West)
Petra Kennedy (Wales)
Alistair Kerr (Scotland)
Alexandra Seddon (South West)
David Stenning (South East)
Ramsay Taylor (North East)
Kathy Melling (Co-opted)
Nerise Oldfield-Thompson (Co-opted)
Melanie Walls (Co-opted)

At the end of 2020-21, the association employed one member of staff; the Chief Executive, Huw Davies. We outsource management of our social media.

The activities of the British Association for Supported Employment (BASE) are appropriate to the meeting of our charitable objectives. The focus of our work is to ensure that high quality supported employment services are available to support people with significant needs to access and retain paid employment. We do this primarily through:

- " Acting as an umbrella body for service provision within this sector
- " Providing advice, guidance and support to service providers, employers, disabled people and their families
- " Supporting the development of new services and supporting existing providers to improve the quality of their services
- " Engaging with policy makers and commissioners to ensure that provision is adequately designed and resourced
- " Providing training courses and organising events to ensure that practitioners have the opportunity to develop their skills
- " Working in partnership with other stakeholders to further the education, training and employment of disabled people

During 2020-21, BASE had 204 full member organisations and 18 associate members. Regional network meetings were held across our membership regions. These online forums improved engagement and we plan to maintain online meetings. Membership rates for members remained unchanged from the previous year and have not been raised since 2015.

BASE is a registered company governed by Memorandum and Articles which are available to members on our website at https://www.base-uk.org/sites/default/files/pdfs/base_ma_sept2012.pdf.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
05794990 (England and Wales)

Registered Charity number
1136395

Registered office
Unit 4
200 Bury Road
Tottington
Bury
Lancashire
BL8 3DX

**Report of the Trustees
for the year ended 31 March 2021**

Trustees

A Kerr Director and Trustee
R Elston Director and Trustee
M Britt Director and Trustee
D Atkinson Director and Trustee
J Green Director and Trustee
R Jones Director and Trustee
P Kennedy Director and Trustee
D Stenning Director and Trustee
A Seddon Director and Trustee
R Taylor Director and Trustee

Independent Examiner

Mayes Business Partnership Ltd
Chartered Certified Accountants
22-28 Willow Street
Accrington
Lancashire
BB5 1LP

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of British Association for Supported Employment for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 27 July 2021 and signed on its behalf by:

x 

R Elston - Trustee

**Independent Examiner's Report to the Trustees of
British Association for Supported
Employment**

Independent examiner's report to the trustees of British Association for Supported Employment ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts 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 your 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 Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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.

Gavin Taylor
Chartered Accountant
Mayes Business Partnership Ltd
Chartered Certified Accountants
22-28 Willow Street
Accrington
Lancashire
BB5 1LP

27 July 2021

**British Association for Supported
Employment**

**Statement of Financial Activities
for the year ended 31 March 2021**

| | Notes | 31/3/21 Unrestricted fund £ | 31/3/20 Total funds £ |
|------------------------------------|-------|--------------------------------------|--------------------------------|
| INCOME AND ENDOWMENTS FROM | | | |
| Donations and legacies | | 197,609 | 118,013 |
| Charitable activities | | | |
| Project income | | 13,900 | 31,087 |
| Total | | <u>211,509</u> | <u>149,100</u> |
| EXPENDITURE ON | | | |
| Charitable activities | | | |
| Project income | | 13,665 | 21,985 |
| Other | | 94,050 | 109,259 |
| Total | | <u>107,715</u> | <u>131,244</u> |
| NET INCOME | | <u>103,794</u> | <u>17,856</u> |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | | 188,655 | 170,799 |
| TOTAL FUNDS CARRIED FORWARD | | <u><u>292,449</u></u> | <u><u>188,655</u></u> |

The notes form part of these financial statements

**British Association for Supported
Employment (Registered number: 05794990)**

**Balance Sheet
31 March 2021**

| | Notes | 31/3/21 Unrestricted fund £ | 31/3/20 Total funds £ |
|--|-------|--------------------------------------|--------------------------------|
| FIXED ASSETS | | | |
| Tangible assets | 6 | 2,149 | 1,286 |
| CURRENT ASSETS | | | |
| Debtors | 7 | 108,851 | 98,094 |
| Cash at bank | | 262,874 | 174,709 |
| | | <u>371,725</u> | <u>272,803</u> |
| CREDITORS | | | |
| Amounts falling due within one year | 8 | (81,425) | (85,434) |
| NET CURRENT ASSETS | | <u>290,300</u> | <u>187,369</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | <u>292,449</u> | <u>188,655</u> |
| NET ASSETS | | <u>292,449</u> | <u>188,655</u> |
| FUNDS | 9 | | |
| Unrestricted funds | | 292,449 | 188,655 |
| TOTAL FUNDS | | <u>292,449</u> | <u>188,655</u> |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

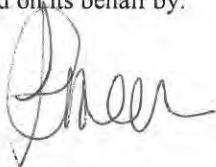
The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

**Balance Sheet - continued
31 March 2021**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 27 July 2021 and were signed on its behalf by:

x 

J Green - Trustee



R Elston - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

There are no material uncertainties regarding the charity's ability to continue and hence the financial statements have been prepared on a going concern basis.

Financial reporting standard 102 - reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows;
- the requirement of paragraph 3.17(d).

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income received in advance of a specified service is deferred until the criteria for income recognition are met.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

| | |
|---------------------|---------------------------|
| Plant and machinery | - 33% on cost |
| Computer equipment | - 25% on reducing balance |

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**Notes to the Financial Statements - continued
for the year ended 31 March 2021**

2. NET INCOME/(EXPENDITURE)

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

| | 31/3/21 | 31/3/20 |
|-----------------------------|-------------------|-------------------|
| | £ | £ |
| Other assurance services | 4,000 | 4,000 |
| Depreciation - owned assets | 1,720 | 984 |
| Other operating leases | 5,564 | 5,281 |
| | <u> </u> | <u> </u> |

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

Travel expenses of £Nil (2020: £1,056) were paid to the trustees and mileage expenses of £Nil (2020: £1,289) were paid to the trustees This is due to travel restrictions associated with Covid 19..

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

| | 31/3/21 | 31/3/20 |
|----------------|-------------------|-------------------|
| | 1 | 1 |
| Administration | <u> </u> | <u> </u> |

No employees received emoluments in excess of £60,000.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted fund £ |
|-----------------------------------|---------------------------|
| INCOME AND ENDOWMENTS FROM | |
| Donations and legacies | 118,013 |
| Charitable activities | |
| Project income | 31,087 |
| Total | <u>149,100</u> |
| EXPENDITURE ON | |
| Charitable activities | |
| Project income | 21,985 |
| Other | 109,259 |
| Total | <u>131,244</u> |
| NET INCOME | <u>17,856</u> |

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
fund
£

RECONCILIATION OF FUNDS

Total funds brought forward

170,799

TOTAL FUNDS CARRIED FORWARD

188,655

6. TANGIBLE FIXED ASSETS

| | Plant and machinery £ | Computer equipment £ | Totals £ |
|------------------------|-----------------------------|----------------------------|-------------|
| COST | | | |
| At 1 April 2020 | 8,687 | 9,900 | 18,587 |
| Additions | 2,583 | - | 2,583 |
| Disposals | (6,268) | - | (6,268) |
| At 31 March 2021 | 5,002 | 9,900 | 14,902 |
| DEPRECIATION | | | |
| At 1 April 2020 | 7,958 | 9,343 | 17,301 |
| Charge for year | 1,581 | 139 | 1,720 |
| Eliminated on disposal | (6,268) | - | (6,268) |
| At 31 March 2021 | 3,271 | 9,482 | 12,753 |
| NET BOOK VALUE | | | |
| At 31 March 2021 | 1,731 | 418 | 2,149 |
| At 31 March 2020 | 729 | 557 | 1,286 |

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 31/3/21 £ | 31/3/20 £ |
|---------------|--------------|--------------|
| Trade debtors | 48,346 | 68,604 |
| Other debtors | 58,271 | 28,047 |
| Prepayments | 2,234 | 1,443 |
| | 108,851 | 98,094 |

Notes to the Financial Statements - continued
for the year ended 31 March 2021

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 31/3/21 | 31/3/20 |
|------------------------------|---------------|---------------|
| | £ | £ |
| Trade creditors | 458 | 2,086 |
| VAT | 9,702 | 8,485 |
| Other creditors | 1,279 | 2,026 |
| Accruals and deferred income | 69,986 | 72,837 |
| | <u>81,425</u> | <u>85,434</u> |

Deferred income comprises payments received for subscriptions for the following financial year to 31 March 2022.

| | 31/3/21 | 31/3/20 |
|---|---------------|---------------|
| | £ | £ |
| Balance as at 1 April 2020 | 72,143 | 94,800 |
| Amount released to income earned from charitable activities | (72,143) | (94,800) |
| Amounts deferred in year | 69,800 | 72,143 |
| | <u>69,800</u> | <u>72,143</u> |
| Balance as at 31 March 2021 | <u>69,800</u> | <u>72,143</u> |

9. MOVEMENT IN FUNDS

| | At 1/4/20 | Net movement in funds | At 31/3/21 |
|---------------------------|----------------|-----------------------|----------------|
| | £ | £ | £ |
| Unrestricted funds | | | |
| General fund | 188,655 | 103,794 | 292,449 |
| | <u>188,655</u> | <u>103,794</u> | <u>292,449</u> |
| TOTAL FUNDS | <u>188,655</u> | <u>103,794</u> | <u>292,449</u> |

Net movement in funds, included in the above are as follows:

| | Incoming resources | Resources expended | Movement in funds |
|---------------------------|--------------------|--------------------|-------------------|
| | £ | £ | £ |
| Unrestricted funds | | | |
| General fund | 211,509 | (107,715) | 103,794 |
| | <u>211,509</u> | <u>(107,715)</u> | <u>103,794</u> |
| TOTAL FUNDS | <u>211,509</u> | <u>(107,715)</u> | <u>103,794</u> |

Notes to the Financial Statements - continued
for the year ended 31 March 2021

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

| | At 1/4/19 £ | Net movement in funds £ | At 31/3/20 £ |
|---------------------------|----------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 170,799 | 17,856 | 188,655 |
| TOTAL FUNDS | <u>170,799</u> | <u>17,856</u> | <u>188,655</u> |

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 149,100 | (131,244) | 17,856 |
| TOTAL FUNDS | <u>149,100</u> | <u>(131,244)</u> | <u>17,856</u> |

A current year 12 months and prior year 12 months combined position is as follows:

| | At 1/4/19 £ | Net movement in funds £ | At 31/3/21 £ |
|---------------------------|----------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 170,799 | 121,650 | 292,449 |
| TOTAL FUNDS | <u>170,799</u> | <u>121,650</u> | <u>292,449</u> |

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 360,609 | (238,959) | 121,650 |
| TOTAL FUNDS | <u>360,609</u> | <u>(238,959)</u> | <u>121,650</u> |

10. RELATED PARTY DISCLOSURES

Mr R Elston and Mr M Britt trustees of the company, are also directors of Inclusive Trading CIC.

During the year the company received donations from Inclusive Trading CIC totalling £113,492 (2020: £55,221).

Included within other debtors is an amount due from Inclusive Trading CIC of £58,271 (2020: £28,047).

**British Association for Supported
Employment**

**Detailed Statement of Financial Activities
for the year ended 31 March 2021**

| | 31/3/21 £ | 31/3/20 £ |
|---|----------------|----------------|
| INCOME AND ENDOWMENTS | | |
| Donations and legacies | | |
| Donations | 115,666 | 55,399 |
| Grants | 10,000 | - |
| Subscriptions | 71,943 | 62,614 |
| | <u>197,609</u> | <u>118,013</u> |
| Charitable activities | | |
| SBSG Project Income | 13,900 | 31,087 |
| | <u>13,900</u> | <u>31,087</u> |
| Total incoming resources | <u>211,509</u> | <u>149,100</u> |
| EXPENDITURE | | |
| Charitable activities | | |
| SBSG Project Consultancy | 14,730 | 21,985 |
| Other | | |
| Conferences and events | 200 | 4,134 |
| Support costs | | |
| Finance | | |
| Bank charges | 93 | 113 |
| Other | | |
| Wages | 71,508 | 70,980 |
| Other operating leases | 5,564 | 5,281 |
| Rates and water | 147 | 295 |
| Insurance | 1,400 | 1,312 |
| Light and heat | 1,421 | 831 |
| Telephone | 709 | 641 |
| Postage and stationery | 541 | 756 |
| Sundries | (233) | 13 |
| Advertising and social media | 3,310 | 4,250 |
| Subscriptions | 1,171 | 1,669 |
| Repairs and renewals | 1,650 | 883 |
| Travelling | (216) | 13,117 |
| Plant and machinery | 1,581 | 798 |
| Computer equipment | 139 | 186 |
| | <u>88,692</u> | <u>101,012</u> |
| Governance costs | | |
| Auditors' remuneration for non audit work | 4,000 | 4,000 |
| | <u>4,000</u> | <u>4,000</u> |
| Total resources expended | <u>107,715</u> | <u>131,244</u> |
| Net income | <u>103,794</u> | <u>17,856</u> |