

Welfare Benefits Unit

Charity number 1164225

Annual Report and Financial Statements for the year ended 31 March 2022



West Yorkshire Community Accounting Service

Welfare Benefits Unit

Annual Report and Financial Statements for the year ended 31 March 2022

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Prepared by West Yorkshire Community Accountancy Service CIO

Welfare Benefits Unit

Trustees' report for the year ended 31 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
Paul Murphy		
Richard Bridge		
Prof. Charlotte O'Brien		
Nicola Welch		
Prof. Peter Ball		
Helen Edwards		
Mark Taylor		
Heather Brock		

Charity number	1164225	Registered in England and Wales
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Registered and principal address

Welfare Benefits Unit
17 Priory Street
York
YO1 6ET

Bankers

Cooperative Bank plc
PO Box 250, Delf House
Southway
Skelmersdale WN8 6WT

Independent examiner

Simon Bostrom FCIE

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO) - Foundation registered on 2 November 2015, and governed by a constitution.

Method of recruitment and appointment of trustees

Trustees are recruited by invitation and application. Our trustees come from a wide range of backgrounds including academia, the Civil Service, law, local government and the advice sector. Trustees' induction includes attendance at meetings as observers, and relevant information about the service and trustee responsibilities.

Welfare Benefits Unit

Trustees' report (continued) for the year ended 31 March 2022

Objectives and activities

The charity's objects

For the public benefit, the prevention or relief of poverty and financial hardship, the advancement of education and the protection of health in particular, but not limited to, the people of York and North Yorkshire.

These purposes will be advanced in particular but not exclusively by:

The provision of advice and assistance on welfare benefits, and other social welfare matters.

The provision of training, meetings, lectures and events in particular but not exclusively for persons working or engaged in the provision of social welfare.

Raising public awareness of welfare benefits and social welfare provision.

Providing written information, in print, online or otherwise.

Promoting, contributing to or undertaking organised research and experimental work, and disseminating the results thereof.

Providing consultancy for persons interested in welfare benefit provision, and related matters.

The charity's main activities

The Welfare Benefits Unit (WBU) offers specialist welfare benefits advice to those who work with members of the public. Our experienced team of advisers provides independent support through our advice line, publications, training, consultancy and project work.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the prevention or relief of poverty and financial hardship, the advancement of education and the protection of health.

Achievements and performance

The Welfare Benefits Unit (WBU) offers specialist welfare benefits advice to those who work with members of the public in North Yorkshire and York. We work with advisers and other front line support workers from a wide range of organisations, statutory and voluntary sector.

We aim to maximise benefit entitlement, helping to reduce the incidence and impact of poverty and in doing so improve health, well-being, financial and social inclusion. Our experienced advisers provide independent support through our advice line (phone and email), publications, training, consultancy and projects.

We work in partnership with organisations to ensure that they can offer in-depth support, enabling residents to make informed choices to sustain or improve their financial security. Access to advice, often at times of unexpected change, distress and uncertainty, ensures that positive choices can be made. For example, working with Carers Resource to identify extra income for a carer on reduced working hours to provide care for her adult son; advising a hospital social worker of the financial support available for a renal patient, helping them to maintain their tenancy during a prolonged hospital stay.

"I always receive good advice, everyone is friendly and helpful, it's great to have access to such a great service. WBU training is also really useful and always well presented by knowledgeable workers."

"Such a useful and informative service."

WBU strongly supports staff development and updating to ensure quality of service provision. All staff have attended training through the year, including accessing a number of free training opportunities. Training has covered a wide range of subjects (eg Universal Credit deductions, inclusive communications, Salesforce). Networking meetings also provide an opportunity for workshops and updating: National Association of Welfare Rights Advisers' regional meetings and conference; DWP Customer Representative Group; Advice York, Welfare Rights Group; CPAG webinars and conference.

Welfare Benefits Unit

Trustees' report (continued) for the year ended 31 March 2022

Responding to continuing changes

Changes relating to the pandemic continued to add complexity and rapid adjustments in the benefit system. Administrative difficulties necessitated detailed advice around entitlement and process. The start of the year saw the continuation of Covid-19 related amendments and relaxations which altered or ended as the year progressed. There has been a myriad of changes linked to Universal Credit, relating to regulatory updates, pandemic and cost of living responses, and case law decisions. This included: the introduction of the severe disability transition element for people moving from legacy benefits; alteration of work allowances and the earnings taper; a resumption of managed migration; further restriction of access for disabled students. It has become increasingly important to be aware of entitlement before claiming Universal Credit to ensure that money is not lost simply because steps are not taken in the most favourable order. For example, people who are unable to work can lose extra financial support if they give up Employment and Support Allowance the day before claiming Universal Credit rather than on the day of claim; similarly, someone coming out of hospital can be better-off by £120 or more each month if they establish with the DWP that they live alone before they make a Universal Credit claim.

2021/22 saw the end of the grace period following transition from the EU. The government response allowed continuation of benefit payments on an extra statutory basis, data matching to identify residents and late application to the Settlement Scheme if good cause. This helped to mitigate some of the expected hardship and loss of benefit entitlement. Advisers need to carefully assess the immigration status of EU clients before giving advice as those now subject to immigration control could lose the right to stay in the UK if they make a claim. Our experienced team provide clear guidance about the information needed to assess benefit entitlement and offer in-depth advice; complex queries are referred to an external adviser to maximise the support that can be given.

Advice Line

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

The WBU received 1,290 calls from April 2021 to March 2022, these concerned 2,561 separate benefit issues. Two-thirds relate to complex queries that require significant research using advanced reference material and extensive explanations.

We supported 290 advisers, across 79 organisations.

Universal Credit accounts for nearly half of the contacts, increasing during the year. This is followed by queries relating to disability and ill-health benefits. Two-thirds of the queries relate to households with a disabled person and one-fifth of queries are for families with children.

Our twice-yearly surveys produce very positive results:

“Absolutely first class!”

“The service is excellent and very responsive. The advice I was given was thoroughly explained and given with specific consideration to my client's circumstances. I really appreciate the support I get from WBU.”

Training

Welfare Benefit Unit training is provided contractually to City of York Council (CYC) and North Yorkshire County Council (NYCC) staff, as well as to North Yorkshire Citizens Advice. The courses are open to other advisers; representing an invaluable source for information-sharing as well as providing independent revenue.

Courses reflect the queries we receive and provide an up to date, interactive learning experience. Our trainers are all qualified, experienced and dedicated to high quality provision, responding to high demand and consistent benefit changes.

This year we have provided our popular three-day Introduction to Benefits an additional three times due to high demand. Other courses include Universal Credit (introduction and topic-specific); Benefits Overview (working age); Benefits for those who are State Pension age, for families and for people with mental health problems.

Welfare Benefits Unit

Trustees' report (continued) for the year ended 31 March 2022

We delivered training to 260 individuals from 82 organisations, providing our 3-day introductory course seven times in the year and 13 individual courses. Online provision attracts advisers from a wide geographical area.

“Really enjoyed this course it was very informative.”

“Very good, helpful trainers. It was very good. Liked the exercises, they broke up the content.”

Publications

The WBU Advisers Guide to Benefits is a concise annual publication which provides an overview of welfare benefits, including eligibility and calculation. It is written for people who give information and advice, with its clear format ideal for accuracy and quick reference. It is an invaluable resource, currently used across a wide range of statutory and voluntary organisations, including advice, community, health, housing and probation services. We sent out nearly 2,000 orders to over 400 organisations and individuals.

Our Benefits e-Bulletins and News in Brief keep advisers up to date on changes throughout the year. We also provide online factsheets and other resources. Our disability and State Pension age leaflets can also be downloaded from our website, providing a useful resource for advisers.

“I get an Advisers Guide to Benefits each year and I find it invaluable.”

Forum meetings, social policy and collaborative working

Our online Forum meetings provide updating material and an opportunity to share information and network. In May and November 2021, we provided an in-depth review of benefits for EEA nationals and a Budget update.

WBU liaise with CPAG and in 2021/22 referred two cases to their Early Warning System. One case, relating to Way to Work obligations, may be taken forward to judicial review.

Response to consultations enables us to present the experience of claimants based on the cases we receive and our specialist knowledge of the benefit system. We submitted a response to the Health and Disability Green Paper and local Council Tax Reduction Schemes. We also support research and identification of relevant cases for judicial review by forwarding requests for participants and providing test cases (eg. University of York research into the Benefit Cap and two-child limit).

Funding from City of York council's Financial Inclusion Steering Group enables us to provide proactive follow-up and in-depth support under our AdviceExtra project. We were also funded to explore partnership opportunities, provide training and pilot Advice Clinics.

Looking ahead

In 2021 we gained the Trusted Charity quality mark. We also introduced a new CRM system which has strengthened our ability to gather and review data, informing our practice through analysis of queries and demographics. We have received funding to support training and further IT improvements, as well as external consultancy to look further at income opportunities. Revenue from training, grants and consultancy work provides a strong basis for the additional resources we need to run the service.

Renewal of our agreements with North Yorkshire County Council and City of York provide a strong foundation for the next few years and the continuation of our quality service provision.

Financial review

The net expenditure for the year was £6,999, including net expenditure of £3,573 on unrestricted funds and net expenditure of £3,426 on restricted funds.

Welfare Benefits Unit

Trustees' report (continued) for the year ended 31 March 2022

Reserves policy

The Trustees maintain the charity's reserves at a level which is at least equivalent to three months' operational expenditure and not exceeding nine months' operational expenditure. This level of reserves would allow the opportunity to explore other areas of income generation whilst maintaining service provision if funding was not renewed, in particular taking into account the need to meet differing contractual obligations.

The charity's free reserves, excluding fixed assets, at the year end were £111,311.

This equates to approximately 7 months of budgeted expenditure for April 2022 to March 2023.

Signed on behalf of the board of trustees on 11/06/2022

Paul Murphy (Trustee)

Welfare Benefits Unit

Independent examiner's report to the trustees of Welfare Benefits Unit

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 March 2022, which are set out on pages 8 to 14.

Responsibilities and basis of report

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

I report in respect of my examination of the CIO's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act;
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Simon Bostrom FCIE

21/06/2022

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Welfare Benefits Unit

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:					
Grants and contract income	(2)	102,995	36,600	139,595	150,906
Sales and fees		41,160	-	41,160	26,188
Other income		1,167	-	1,167	-
Total income		<u>145,322</u>	<u>36,600</u>	<u>181,922</u>	<u>177,094</u>
Expenditure on:					
Staffing costs	(3)	111,838	38,961	150,799	148,660
External supervision		400	-	400	-
Freelance workers		1,335	-	1,335	1,030
Payroll charges		1,296	-	1,296	1,276
Staff travel and subsistence		401	-	401	2,450
Volunteer expenses		-	-	-	24
Training and conferences		440	-	440	247
Printing and reproduction		7,394	-	7,394	8,458
Training delivery costs		-	-	-	850
Materials and resources		1,520	-	1,520	1,607
Rent and service charges		8,363	-	8,363	8,571
Office and administration		394	-	394	750
Small equipment and consumables		357	-	357	4,458
IT, software and maintenance		4,355	1,065	5,420	4,570
Office repairs and maintenance		701	-	701	28
Telephone and internet		2,383	-	2,383	2,275
Postage		1,778	-	1,778	2,030
Advertising and publicity		576	-	576	114
Bank charges		157	-	157	117
Insurance		1,796	-	1,796	1,763
Independent examination		900	-	900	900
Legal and professional		-	-	-	2,143
Consultancy		840	-	840	675
Depreciation		1,671	-	1,671	1,671
Total expenditure		<u>148,895</u>	<u>40,026</u>	<u>188,921</u>	<u>194,667</u>
Net income / (expenditure)		<u>(3,573)</u>	<u>(3,426)</u>	<u>(6,999)</u>	<u>(17,573)</u>
Fund balances brought forward		<u>115,141</u>	<u>3,426</u>	<u>118,567</u>	<u>136,140</u>
Fund balances carried forward	(4)	<u>111,568</u>	<u>-</u>	<u>111,568</u>	<u>118,567</u>

All incoming resources and resources expended derive from continuing activities.

Welfare Benefits Unit

Balance sheet

as at 31 March 2022

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(5) 257	-	257	1,928
Total fixed assets	<u>257</u>	<u>-</u>	<u>257</u>	<u>1,928</u>
Current assets				
Debtors and prepayments	(6) 8,768	-	8,768	9,334
Cash at bank and in hand	(7) 236,875	-	236,875	220,647
Total current assets	<u>245,643</u>	<u>-</u>	<u>245,643</u>	<u>229,981</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(8) 134,332	-	134,332	113,342
Total current liabilities	<u>134,332</u>	<u>-</u>	<u>134,332</u>	<u>113,342</u>
Net current assets / (liabilities)	<u>111,311</u>	<u>-</u>	<u>111,311</u>	<u>116,639</u>
Net assets	<u>111,568</u>	<u>-</u>	<u>111,568</u>	<u>118,567</u>
Funds				
Unrestricted funds	111,568	-	111,568	115,141
Restricted funds	-	-	-	3,426
Total funds	<u>111,568</u>	<u>-</u>	<u>111,568</u>	<u>118,567</u>

The financial statements were approved by the board of trustees on 11/06/2022

Paul Murphy (Trustee)

Welfare Benefits Unit

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) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

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 costing more than £1,000 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Office equipment: over 5 years

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

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

Welfare Benefits Unit

Notes to the accounts continued

for the year ended 31 March 2022

2 Grants and contract income	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Contract income				
North Yorkshire County Council (NYCC)	101,995	-	101,995	101,995
Grant income				
City of York Council (CYC) Communities and Equalities		22,700	22,700	25,200
CYC Financial Inclusion Steering Group (FISG)	-	13,900	13,900	12,898
Two Ridings Community Funding	-	-	-	9,721
Coronavirus Job Retention Scheme (CJRS)	-	-	-	1,092
Other grants	1,000	-	1,000	-
	<u>102,995</u>	<u>36,600</u>	<u>139,595</u>	<u>150,906</u>

3 Staff costs and numbers	2022 £	2021 £
Gross salaries	136,827	134,879
Employer's national insurance	10,155	10,024
Employment allowance	(4,000)	(4,000)
Life cover	516	511
Pensions	7,301	7,246
	<u>150,799</u>	<u>148,660</u>

The average number of employees during the year was 7, being an average of 4.6 full time equivalent (2021: 7, 4.6 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	7,301	7,246
Amount of any contributions outstanding at the year end	-	-

4 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
CYC Comm & Equalities	-	22,700	22,700	-	-
CYC FISG	-	13,900	13,900	-	-
Two Ridings Comm. Fund	3,426	-	3,426	-	-
	<u>3,426</u>	<u>36,600</u>	<u>40,026</u>	<u>-</u>	<u>-</u>

Fund name	Purpose of restriction
CYC Comm & Equalities	City of York Council (Communities and Equalities) – funding to provide our core service: advice line, training, and publications.
CYC FISG	City of York Financial Inclusion Steering Group funding: Advice Extra project offering follow-up, in-depth support, training and development.
Two Ridings Comm. Fund	To support our core service, provide capacity to innovate and develop our work, and assist development of online training provision.

Welfare Benefits Unit

Notes to the accounts continued

for the year ended 31 March 2022

5 Tangible assets

Cost

At 1 April 2021
Additions
At 31 March 2022

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

Depreciation

At 1 April 2021
Charge for year
At 31 March 2022

6,429	6,429
1,671	1,671
<u>8,100</u>	<u>8,100</u>

Net book value

At 31 March 2022

<u>257</u>	<u>257</u>
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At 31 March 2021

<u>1,928</u>	<u>1,928</u>
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6 Debtors and prepayments

Debtors
Prepayments
Accrued income

2022	2021
£	£
2,254	2,635
2,014	2,199
4,500	4,500
<u>8,768</u>	<u>9,334</u>

7 Cash at bank and in hand

Cash at bank
Cash in hand

2022	2021
£	£
236,850	220,622
25	25
<u>236,875</u>	<u>220,647</u>

8 Creditors and accruals

Creditors
Accruals
Deferred grants and contracts (see note below for analysis)
Fees paid in advance (see note below for analysis)

2022	2021
£	£
795	335
3,566	4,391
124,695	101,995
5,276	6,621
<u>134,332</u>	<u>113,342</u>

8a Deferred income

North Yorkshire County Council
City of York Council
Fees received in advance

Released from last year	Deferred to next year
£	£
101,995	101,995
-	22,700
6,621	5,276
<u>108,616</u>	<u>129,971</u>

Welfare Benefits Unit

Notes to the accounts continued

for the year ended 31 March 2022

8a Deferred income continued

Item name	Reason for deferral
North Yorkshire County Council	Contract income for April 2022 to March 2023 delivery received in full in March 2022.
City of York Council	Grant income for April 2022 to March 2023 delivery received in full in March 2022. Entitlement to expend the funds does not exist in this case until April 2022.
Fees received in advance	This relates to income received for the provision of Adviser guides, Wallcharts and training all to be produced and delivered after 31 March 2022.

9 Related party transactions

Trustee expenses

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

Trustee remuneration and benefits

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

Remuneration and benefits received by key management personnel

The key management personnel of the charity include the trustees and Chief Officer. The total employee benefits received were £59,635 (previous year: £31,426).

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

10 Contingent liabilities - Defined benefit pension scheme

The charity is a member of a multi-employer defined benefit pension scheme. No new members can be enrolled into this scheme.

The scheme is accounted for as a defined contribution plan because sufficient information is not available to use defined benefit accounting.

Where an agreed deficit funding arrangement is in place a liability for this obligation will be recorded in the accounts. This would be the net present value of the deficit contributions payable.

For the current scheme a revised recovery plan took effect in April 2016.

Annual deficit contributions under this plan for the charity are £nil.

The estimated cost of withdrawal (i.e. the contingent liability) has been calculated at September 2020 as £14,467.

Welfare Benefits Unit

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						
Grants and contract income	102,995	104,495	36,600	46,411	139,595	150,906
Sales and fees	41,160	26,188	-	-	41,160	26,188
Other income	1,167	-	-	-	1,167	-
Total income	145,322	130,683	36,600	46,411	181,922	177,094
Expenditure						
Staffing costs	111,838	114,410	38,961	34,250	150,799	148,660
External supervision	400	-	-	-	400	-
Freelance workers	1,335	912	-	118	1,335	1,030
Payroll charges	1,296	1,103	-	173	1,296	1,276
Staff travel and subsistence	401	2,118	-	332	401	2,450
Volunteer expenses	-	21	-	3	-	24
Training and conferences	440	214	-	33	440	247
Printing and reproduction	7,394	8,244	-	214	7,394	8,458
Training delivery costs	-	735	-	115	-	850
Materials and resources	1,520	1,319	-	288	1,520	1,607
Rent and service charges	8,363	7,411	-	1,160	8,363	8,571
Office and administration	394	628	-	122	394	750
Small equipment and consumables	357	471	-	3,987	357	4,458
IT, software and maintenance	4,355	3,644	1,065	926	5,420	4,570
Office repairs and maintenance	701	23	-	5	701	28
Telephone and internet	2,383	1,887	-	388	2,383	2,275
Postage	1,778	1,684	-	346	1,778	2,030
Advertising and publicity	576	95	-	19	576	114
Bank charges	157	101	-	16	157	117
Insurance	1,796	1,462	-	301	1,796	1,763
Independent examination	900	778	-	122	900	900
Legal and professional	-	2,143	-	-	-	2,143
Consultancy	840	608	-	67	840	675
Depreciation	1,671	1,671	-	-	1,671	1,671
Total expenditure	148,895	151,682	40,026	42,985	188,921	194,667
Net income / (expenditure)	(3,573)	(20,999)	(3,426)	3,426	(6,999)	(17,573)
Fund balances brought forward	115,141	136,140	3,426	-	118,567	136,140
Fund balances carried forward	111,568	115,141	-	3,426	111,568	118,567