

Welfare Benefits Unit

Charity number 1164225

Annual Report and Financial Statements for the year ended 31 March 2024



Welfare Benefits Unit

Annual Report and Financial Statements for the year ended 31 March 2024

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Prepared by West Yorkshire Community Accountancy Service CIO

Welfare Benefits Unit

Trustees' report for the year ended 31 March 2024

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		
Dr Katie Pybus		

Charity number 1164225 Registered in England and Wales

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 2024

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 provides expert welfare benefits advice to advisers and supporters who work with the public.

Our specialist second-tier provision underpins the North Yorkshire and York advice sector ensuring that local residents are supported to navigate through the complex welfare system, helping to maximise their income and reduce the impact of poverty, often at difficult points in their lives.

The welfare system can seem bewildering. Even with the introduction of Universal Credit it can seem like there are a myriad of options, and indeed, the ongoing managed migration process often necessitates comparisons between entitlement to Universal Credit and the legacy system it replaces. Benefit claims are made for many different reasons, from relationship or health changes, the arrival of a child or simply checking to see what might be available when current income does not stretch far enough and access to expert advice at key points can ensure residents can make informed choices.

Further, when answering queries on the Advice Line, our advisers regularly identify missing entitlement and incorrect assessments. The specialist advice we provide ensures that when a challenge to a benefit decision is needed, both residents and their frontline advisers are supported to provide effective arguments; utilising legislation, guidance and case law as appropriate.

Working in partnership with local organisations, our independent support provided through our advice line, training, publications, consultancy and projects brings expert advice and improved outcomes to residents and builds the confidence, skills and knowledge of local advisers.

Welfare Benefits Unit

Trustees' report (continued) for the year ended 31 March 2024

Achievements and performance continued

Advice Line

The WBU Advice Line (phone and email) is available Monday to Friday to anyone working with a North Yorkshire or York resident. Queries are answered promptly, and detailed explanation and guidance given.

The WBU received 1,196 enquiries from April 2023 to March 2024; these concerned 2,304 separate benefit issues. Two-thirds related to complex, in-depth or extensive advice queries that required significant research using advanced reference material and extensive explanations.

In 2023/24 WBU was accessed by 284 advisers across 72 organisations within a number of sectors including social services, advice agencies, housing providers, carer support and services for older people.

Over half of contacts included Universal Credit; we expect this to continue to increase as the government moves forward with migration from legacy benefits. Nearly one-fifth of queries were for families with children and seven in ten related to households with at least one disabled person.

“Thank you so much for this. It's a wonderful service you provide! What you say makes perfect sense and I shall use the references in my write-up.”

WBU continued to receive funding from Improving Finance, Improving Lives (CYC Financial Inclusion Steering Group) to run the AdviceExtra project. This had two main strands: follow-up and in-depth advice provision and briefings on Universal Credit migration. This funding, continuing in 2024/25, allows us to build on our core service and provide a broader range of support to York advisers and agencies.

Training

Welfare Benefit Unit training is provided contractually to City of York Council and North Yorkshire Council staff, as well as to Citizens Advice North Yorkshire. The courses are open to other advisers nationally with training revenue supporting quality provision of the WBU service.

Our training programme provides for advisers at all stages of advice-giving, from introductory courses for those just starting out to experienced level ones for those looking to expand or refresh their knowledge. Our trainers are all qualified, experienced and dedicated to high quality provision, responding to high demand and ongoing benefit changes.

This year, we delivered our popular three-day Introduction to Benefits alongside Universal Credit (Housing costs, Introduction, Migration, Work), Benefits Overview, Benefits for Families with Children, Benefits for People with Mental Health Difficulties, How Work Affects Sickness and Disability Benefits.

This year we provided 148 hours of training to 236 individuals from 57 organisations. Online provision attracts advisers from a wide geographical area.

“This course was amazing and the trainer was fantastic. There was so much information, useful activities and real life examples. Highly recommend it to everyone I speak to!”

“It is well organised and a good amount of information provided. The trainer explained well and was approachable for you to ask questions.”

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. It is supplemented by our Rates Card and disability and State Pension age leaflets for use with members of the public. In 2023/24 we sent out over 5,600 items to over 350 organisations and individuals.

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

Welfare Benefits Unit

Trustees' report (continued) for the year ended 31 March 2024

Achievements and performance continued

“Information is accurate and informative and easy to understand.”

“The advisers guide is indispensable especially when doing outreach work, it is very portable yet contains all the basic rules and rates which I can then easily refer to when meeting clients.”

Other online resources include our benefit factsheets which provide in-depth information on specific areas (eg. Universal Credit and self-employment) as well as a quick-reference Benefits Checklist.

Forums 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 2023, we provided a benefits and Budget update and a specialist briefing from the Public Law Project.

Welfare Benefits Unit supports partnership working, putting advisers in touch with each other and relevant organisations through events such as our Forum meetings.

“[It is] good to hear other people’s views. Updates are always great clear and relatable.”

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 Work Capability Assessment activities and descriptors consultation, responded to the Administrative Justice Council’s call for evidence about the impact of accessing justice on those with mental ill health and then participated in their focus group on the same issue. WBU’s training lead was also interviewed on behalf of the Money and Pensions Service as part of the Money Guidance Training and Qualification Landscape Research project.

WBU collaborates with a number of consultancy clients, supporting organisations with copy and technical writing, recruitment, training and supervision of staff and through file review, supporting quality assurance.

“The WBU team have been crucial in supporting us to deliver our Advice Service, we would not have been able to run our service with confidence without them. ... Having such an experienced, patient, impartial voice in dedicated 1 on 1 time has been invaluable.”

WBU experience also informs the work we do within regional networks and involvement in national forums, such as the Selby Poverty Action meeting and sector conferences.

Looking ahead

We continue to build on the preparatory work undertaken this year to increase independent revenue, whilst also preparing for the North Yorkshire Council tender process.

Currently, revenue raised through grants, training and publication sales, and consultancy services are essential to ensure continued, quality assured service provision.

We received funding from City of York’s Financial Inclusion Steering Group and All City Ward Funding to fund AdviceExtra for an additional year, offering in-depth support as the managed migration to Universal Credit timetable accelerates.

Funding for a new research project with the University of York, City of York Council, Citizens Advice York, Peasholme Charity, Age UK York and York has been awarded by Foodbank Lloyds Bank Foundation for England & Wales, alongside further research in partnership with University of York funded by the Legal Education Foundation. Two Ridings Community Foundation have provided grant funding to support our organisational development.

Essential support from North Yorkshire Council and City of York Council recognises the positive impact that expert benefits advice has on residents and communities.

Welfare Benefits Unit

Trustees' report (continued) for the year ended 31 March 2024

Financial review

The net expenditure for the year was £27,622, including net expenditure of £32,559 on unrestricted funds and net income of £4,937 on restricted funds after transfers.

Reserves policy

The purpose of the Welfare Benefits Unit's Reserves Policy is to ensure the financial stability of the organisation and the means for it to meet its charitable purposes.

The Reserves provide an internal source of funds for situations such as a sudden increase of expenses, one-off unbudgeted expenses, covering unforeseen day-to-day operational costs (eg. long-term staff sickness), a source of income not being renewed, a gap in funding to ensure continuity of service or uninsured losses. The Reserves also provide the opportunity to invest in developmental or innovative action to support service provision and sustainability.

Restricted funds

The Welfare Benefits Unit obtains funding for specific projects. Such funding is not included in the available reserves.

The Welfare Benefits Unit has an obligation to pay a pension withdrawal fee of £6,250 (latest update September 2023) if the WBU withdraws from The Pensions Trust Growth Plan. This is due because an employer is required by law to pay its share of this multi-employer defined benefit pension scheme when it is in deficit.

Reserves level

The Trustees recognise that the Welfare Benefits Unit is operating in a time of funding uncertainty. Current funding from North Yorkshire County Council and City of York Council does not fully cover core costs. The WBU also generates revenue through publications and training. The Trustees propose to 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 would equate to between £55k and £166k based on budgeted activity. 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 £81,002.

The Trustees review the amount of reserves to ensure that they are adequate to fulfil the charity's continuing obligations at the bi-monthly Trustee Board meetings.

Approved by the board of trustees on 3 September 2024

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 2024, 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

5 September 2024

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 2024

	Notes	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
Income from:					
Grants and contract income	(2)	101,995	49,997	151,992	154,744
Sales and fees		38,533	-	38,533	46,727
Total income		<u>140,528</u>	<u>49,997</u>	<u>190,525</u>	<u>201,471</u>
Expenditure on:					
Staffing costs	(3)	141,749	34,386	176,135	153,331
External supervision		145	-	145	340
Freelance workers		935	-	935	1,396
Payroll charges		1,392	-	1,392	1,085
Staff travel and subsistence		212	-	212	271
Volunteer expenses		-	-	-	45
Training and conferences		1,601	30	1,631	661
Printing and reproduction		8,008	496	8,504	7,280
Materials and resources		2,138	-	2,138	1,520
Rent and service charges		6,944	1,845	8,789	8,088
Office and administration		516	268	784	461
Small equipment and consumables		309	859	1,168	445
IT, software and maintenance		2,910	3,310	6,220	6,591
Office repairs and maintenance		59	30	89	87
Telephone and internet		1,526	795	2,321	2,449
Postage		1,026	534	1,560	1,798
Advertising and publicity		420	-	420	384
Bank charges		151	-	151	178
Insurance		1,308	682	1,990	1,941
Independent examination		945	-	945	945
Consultancy		675	-	675	1,620
Depreciation		826	-	826	257
Recruitment		1,117	-	1,117	-
Total expenditure		<u>174,912</u>	<u>43,235</u>	<u>218,147</u>	<u>191,173</u>
Net income / (expenditure)		<u>(34,384)</u>	<u>6,762</u>	<u>(27,622)</u>	<u>10,298</u>
Transfers between funds	(4)	<u>1,825</u>	<u>(1,825)</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>(32,559)</u>	<u>4,937</u>	<u>(27,622)</u>	<u>10,298</u>
Fund balances brought forward		<u>116,866</u>	<u>5,000</u>	<u>121,866</u>	<u>111,568</u>
Fund balances carried forward	(4)	<u>84,307</u>	<u>9,937</u>	<u>94,244</u>	<u>121,866</u>

All incoming resources and resources expended derive from continuing activities.

Welfare Benefits Unit
Balance sheet
as at 31 March 2024

		2024	2024	2024	2023
		Unrestricted	Restricted	Total	Total
		£	£	£	£
Fixed assets					
Tangible assets	(5)	3,305	-	3,305	-
Total fixed assets		<u>3,305</u>	<u>-</u>	<u>3,305</u>	<u>-</u>
Current assets					
Debtors and prepayments	(6)	10,260	5,062	15,322	11,589
Cash at bank and in hand	(7)	78,343	4,875	83,218	223,020
Total current assets		<u>88,603</u>	<u>9,937</u>	<u>98,540</u>	<u>234,609</u>
Current liabilities:					
amounts falling due within one year					
Creditors and accruals	(8)	7,601	-	7,601	112,743
Total current liabilities		<u>7,601</u>	<u>-</u>	<u>7,601</u>	<u>112,743</u>
Net current assets / (liabilities)		<u>81,002</u>	<u>9,937</u>	<u>90,939</u>	<u>121,866</u>
Net assets		<u>84,307</u>	<u>9,937</u>	<u>94,244</u>	<u>121,866</u>
Funds					
Unrestricted funds		84,307	-	84,307	116,866
Restricted funds		-	9,937	9,937	5,000
Total funds		<u>84,307</u>	<u>9,937</u>	<u>94,244</u>	<u>121,866</u>

The financial statements were approved by the board of trustees on 3 September 2024

Paul Murphy (Trustee)

Welfare Benefits Unit

Notes to the accounts

for the year ended 31 March 2024

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, if 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.

Investments

Investments are stated at market value at the balance sheet date. The SOFA includes the net gains and losses arising on revaluations and disposals throughout the year.

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 2024

2 Grants and donations	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
Contract income				
North Yorkshire County Council (NYCC)	101,995	-	101,995	101,995
Grant income	-			
City of York Council (CYC) Communities and Eq	-	22,700	22,700	22,700
CYC Financial Inclusion Steering Group (FISG)	-	14,585	14,585	17,299
Department of Work and Pensions (DWP)	-	3,462	3,462	-
Two Ridings	-	9,250	9,250	500
Arnold Clark Community Fund	-	-	-	1,000
Joseph Rowntree Foundation (JRF)	-	-	-	11,250
	<u>101,995</u>	<u>49,997</u>	<u>151,992</u>	<u>154,744</u>

3 Staff costs and numbers	2024 £	2023 £
Gross salaries	159,320	138,824
Social security costs	12,572	11,359
Employment allowance	(5,000)	(5,000)
Life cover	620	541
Pensions	8,623	7,607
	<u>176,135</u>	<u>153,331</u>

The average number of employees during the year was 7.5, being an average of 4.8 full time equivalent (2023: 7, 4.6 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2024 £	2023 £
Costs of the scheme to the charity for the year	8,623	7,607

4 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Two Ridings	-	9,250	-	-	9,250
CYC FISG	-	14,585	14,375	-	210
CYC Comm & Equalities	-	22,700	22,223	-	477
JRF (York Committee)	5,000	-	5,000	-	-
DWP	-	3,462	1,637	(1,825)	-
	<u>5,000</u>	<u>49,997</u>	<u>43,235</u>	<u>(1,825)</u>	<u>9,937</u>

Fund name	Purpose of restriction
Two Ridings	To contribute to the Chief Executive's salary, allowing for time spent on overseeing development of new services, identifying funding opportunities and working to promote and enhance the public awareness of the organisation.
CYC FISG	City of York Financial Inclusion Steering Group funding: Advice Extra project offering follow-up, in-depth support, training and development.
CYC Comm & Equalities	City of York Council (Communities and Equalities) – funding to provide our core service: advice line, training, and publications.
JRF (York Committee)	Towards the cost of the service in York. The funding is a contribution to Adviser hours over spring and summer 2023.
DWP	Towards the cost of office equipment. The transfer relates to the purchase of fixed assets.

Welfare Benefits Unit

Notes to the accounts continued

for the year ended 31 March 2024

5 Tangible assets

	Office equipment	Total
<u>Cost</u>	£	£
At 1 April 2023	8,357	8,357
Additions	4,131	4,131
At 31 March 2024	<u>12,488</u>	<u>12,488</u>
<u>Depreciation</u>		
At 1 April 2023	8,357	8,357
Charge for year	826	826
At 31 March 2024	<u>9,183</u>	<u>9,183</u>
<u>Net book value</u>		
At 31 March 2024	<u>3,305</u>	<u>3,305</u>
At 1 April 2023	<u>-</u>	<u>-</u>

6 Debtors and prepayments

	2024	2023
	£	£
Debtors	2,889	4,594
Prepayments	4,386	1,495
Accrued income	8,047	5,500
	<u>15,322</u>	<u>11,589</u>

7 Cash at bank and in hand

	2024	2023
	£	£
Cash at bank	83,197	222,994
Cash in hand	21	26
	<u>83,218</u>	<u>223,020</u>

8 Creditors and accruals

	2024	2023
	£	£
Creditors	675	1,835
Amounts received on account for contracts / performance related grants	-	101,995
Accruals	945	945
Fees paid in advance	5,981	7,968
	<u>7,601</u>	<u>112,743</u>

9 Related party transactions

Trustee expenses

No trustee was paid any expenses during the year (previous year: 1 trustees and £9 in respect of travel).

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 total employee benefits received by key management personnel were £61,401 (previous year: £60,255).

Welfare Benefits Unit

Notes to the accounts continued

for the year ended 31 March 2024

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 2023 as £6,250.

Welfare Benefits Unit

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 March 2024

	2024 Unrestricted funds £	2023 Unrestricted funds £	2024 Restricted funds £	2023 Restricted funds £	2024 Total funds £	2023 Total funds £
Income						
Grants and contract income	101,995	102,495	49,997	52,249	151,992	154,744
Sales and fees	38,533	46,727	-	-	38,533	46,727
Total income	140,528	149,222	49,997	52,249	190,525	201,471
Expenditure						
Staffing costs	141,749	113,809	34,386	39,522	176,135	153,331
External supervision	145	340	-	-	145	340
Freelance workers	935	1,396	-	-	935	1,396
Payroll charges	1,392	1,085	-	-	1,392	1,085
Staff travel and subsistence	212	271	-	-	212	271
Volunteer expenses	-	45	-	-	-	45
Training and conferences	1,601	561	30	100	1,631	661
Printing and reproduction	8,008	6,877	496	403	8,504	7,280
Materials and resources	2,138	1,520	-	-	2,138	1,520
Rent and service charges	6,944	6,390	1,845	1,698	8,789	8,088
Office and administration	516	354	268	107	784	461
Small equipment and consumables	309	14	859	431	1,168	445
IT, software and maintenance	2,910	3,054	3,310	3,537	6,220	6,591
Office repairs and maintenance	59	67	30	20	89	87
Telephone and internet	1,526	1,883	795	566	2,321	2,449
Postage	1,026	1,382	534	416	1,560	1,798
Advertising and publicity	420	384	-	-	420	384
Bank charges	151	178	-	-	151	178
Insurance	1,308	1,492	682	449	1,990	1,941
Independent examination	945	945	-	-	945	945
Consultancy	675	1,620	-	-	675	1,620
Depreciation	826	257	-	-	826	257
Recruitment	1,117	-	-	-	1,117	-
Total expenditure	174,912	143,924	43,235	47,249	218,147	191,173
Net income / (expenditure)	(34,384)	5,298	6,762	5,000	(27,622)	10,298
Transfers between funds	1,825	-	(1,825)	-	-	-
Net movement in funds	(32,559)	5,298	4,937	5,000	(27,622)	10,298
Fund balances brought forward	116,866	111,568	5,000	-	121,866	111,568
Fund balances carried forward	84,307	116,866	9,937	5,000	94,244	121,866