

# **The Queensbury Community Programme Limited**

Charity number 1165411

A company limited by guarantee number 06962253

## **Annual Report and Financial Statements for the year ended 31 August 2023**



Queensbury Community Programme



# **The Queensbury Community Programme Limited**

## **Annual Report and Financial Statements for the year ended 31 August 2023**

<b>Contents</b>	<b>Page</b>
Trustees' report	2 to 4
Examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the accounts	8 to 13

**Prepared by West Yorkshire Community Accountancy Service CIO**

# **The Queensbury Community Programme Limited**

## **Trustees' report for the year ended 31 August 2023**

### **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:

<b>Name</b>	<b>Position</b>	<b>Dates</b>
Andrew Senior	Chair	
Martin Walker	Treasurer	
Veronica Hall		
Robert Hargreaves		Resigned 13 July 2023
John Thompson		
Michael Tomkinson		Appointed 14 February 2024
Judith Acton		Appointed 14 February 2024

<b>Charity number</b>	1165411	Registered in England and Wales
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<b>Company number</b>	06962253	Registered in England and Wales
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<b>Registered and principal address</b>	<b>Bankers</b>
36 High Street	Yorkshire Bank
Queensbury	7 Waterhouse Street
Bradford	Halifax
BD13 2PA	HX1 1XZ

#### **Independent examiner**

Rhys North ACA

#### **West Yorkshire Community Accountancy Service CIO**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

### **Structure, governance and management**

The company is a charity limited by guarantee and was formed on the 14 July 2009. It is governed by a memorandum and articles of association as amended by special resolutions dated 17 December 2015 as amended 28 September 2022. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

### **Method of recruitment and appointment of trustees**

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

# **The Queensbury Community Programme Limited**

## **Trustees' report (continued) for the year ended 31 August 2023**

### **Objectives and activities**

#### **The charity's objects**

To further or benefit the residents of Queensbury and surrounding areas, without distinction of sex, sexual orientation, age, race or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the objectives of educating and improving the conditions of life for the residents.

#### **The charity's main activities**

QCP offers an extensive non-accredited Adult Learning Programme in creative arts, crafts, and languages along with employability focussed courses. QCP also offers support to the elderly by facilitating three Well Being Café's, Coffee mornings, a Mancave and Exercise Classes in the local area, as well as a Community Managed Library and a Job Club. QCP has recently extended its provision of luncheon clubs and is now delivering twice weekly to residents in Queensbury and the surrounding areas. In recent years QCP has also extended its provision to young people offering activities in the school holidays.

All of our work is greatly assisted by an extensive team of volunteers and local partnerships

#### **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 advancement of education.

#### **Achievements and performance**

QCP Trustees are pleased to be able to report on a full year when face to face activities are now the accepted norm, once again. Recognising there's a challenge to ensure the numbers engaged in programmes return to pre Covid levels Trustees regularly receive updates which show increasing trends and see this as an absolute requirement for sustainability in light of the continued reduction and, in some cases, withdrawal of community centred funding.

Trustees applaud the focus and effort of employed staff supported by a host of volunteers who invest a considerable amount of thought and time in maintaining and managing a local community asset for public use; ensuring it is central to community based activities. This continues to be a consideration for a community asset transfer for which QCP is the lead body and which is currently supported financially by Bradford Metropolitan District Council.

In this year, a review of working practices enabled a reduction in staffing costs, this would have seen an overall net expenditure nearer to zero had it been in place for the full 12 months and should ensure the next accounting period is financially more healthy than this one has been.

#### **Financial review**

The net expenditure for the year was £4,697, including net expenditure of £1,649 on unrestricted funds and net expenditure of £3,048 on restricted funds.

#### **Reserves policy**

The charity's free reserves, excluding fixed assets, at the year end were £78,864.

The trustees have adopted a policy to retain a minimum of 3 months annual budgeted expenditure in order to ensure the smooth running of charity in the event of a short term loss of funding and to allow for an orderly winding up if the charity had to close. Based on budgeted 2023/2024 expenditure and estimated redundancy costs the minimum level of reserves would be £60,000.

In reviewing the end of year financial statement trustees continue to support a balance in excess of QCP's reserves policy; given their intention to secure a community asset transfer at which point it will be a consideration to invest in capital expenditure, subject to the successful application for additional grant funding, to develop the asset into the Community Hub envisaged some years previously.

# **The Queensbury Community Programme Limited**

## **Trustees' report (continued) for the year ended 31 August 2023**

### **Statement of trustees' responsibilities**

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts 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 the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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 accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Approved by the board of trustees on 17/4/2024

John Thompson (Trustee)

# **The Queensbury Community Programme Limited**

## **Independent examiner's report to the trustees of The Queensbury Community Programme Limited**

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 August 2023, which are set out on pages 6 to 13.

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

As the charity's trustees of the charitable 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 charitable 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 ('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 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 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.

Rhys North ACA

17/4/2024

**West Yorkshire Community Accountancy Service CIO**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

**The Queensbury Community Programme Limited**  
**Statement of Financial Activities**  
**(including summary income and expenditure account)**  
**for the year ended 31 August 2023**

	Notes	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
<b>Income from:</b>					
Grants and donations	(2)	2,859	40,718	43,577	55,323
Course fees		19,466	-	19,466	18,158
Library		3,750	-	3,750	2,500
Luncheon club		15,134	-	15,134	16,728
Victoria Hall rental income		15,594	-	15,594	18,726
Other income and fundraising		7,096	-	7,096	6,797
<b>Total income</b>		<b>63,899</b>	<b>40,718</b>	<b>104,617</b>	<b>118,232</b>
<b>Expenditure on:</b>					
Salaries NI and pensions	(3)	27,980	13,238	41,218	44,106
Tutor costs		8,182	6,466	14,648	15,959
Repairs, cleaning and maintenance		3,908	-	3,908	4,372
Subscriptions and licences		172	364	536	86
Advertising and promotion		19	90	109	481
Rents - Victoria Hall		8,044	-	8,044	7,270
Rent and rates		38	10,254	10,292	10,474
Utilities		2,381	964	3,345	1,603
Food and luncheon club		6,255	1,234	7,489	7,691
Well Being Café expenses		27	1,602	1,629	2,137
Activity costs		1,926	7,490	9,416	9,591
Insurance		847	104	951	894
Equipment and equipment rental		964	1,092	2,056	6,770
Telephone and broadband		1,797	-	1,797	1,470
Office and administration		697	343	1,040	1,937
Travel costs		685	-	685	811
Training		40	108	148	40
Independent examination		1,320	-	1,320	900
Volunteer expenses		105	417	522	1,533
Bad Debts		100	-	100	823
Other expenditure		61	-	61	250
<b>Total expenditure</b>		<b>65,548</b>	<b>43,766</b>	<b>109,314</b>	<b>119,198</b>
<b>Net income / (expenditure)</b>		<b>(1,649)</b>	<b>(3,048)</b>	<b>(4,697)</b>	<b>(966)</b>
<b>Fund balances brought forward</b>		<b>80,513</b>	<b>8,124</b>	<b>88,637</b>	<b>89,603</b>
<b>Fund balances carried forward</b>	(4)	<b>78,864</b>	<b>5,076</b>	<b>83,940</b>	<b>88,637</b>

All incoming resources and resources expended derive from continuing activities.

**The Queensbury Community Programme Limited**  
**Balance sheet**  
**as at 31 August 2023**

		2023	2023	2023	2022
		Unrestricted	Restricted	Total	Total
		£	£	£	£
<b>Current assets</b>					
Debtors and prepayments	(6)	10,792	796	11,588	10,423
Cash at bank and in hand	(7)	73,961	4,440	78,401	81,501
<b>Total current assets</b>		<u>84,753</u>	<u>5,236</u>	<u>89,989</u>	<u>91,924</u>
<b>Current liabilities:</b>					
<b>amounts falling due within one year</b>					
Creditors and accruals	(8)	5,889	160	6,049	3,287
<b>Total current liabilities</b>		<u>5,889</u>	<u>160</u>	<u>6,049</u>	<u>3,287</u>
<b>Net current assets / (liabilities)</b>		<u>78,864</u>	<u>5,076</u>	<u>83,940</u>	<u>88,637</u>
<b>Total assets less current liabilities</b>		<u>78,864</u>	<u>5,076</u>	<u>83,940</u>	<u>88,637</u>
<b>Net assets</b>		<u>78,864</u>	<u>5,076</u>	<u>83,940</u>	<u>88,637</u>
<b>Funds</b>					
Unrestricted funds					
General unrestricted funds		76,276	-	76,276	78,124
Designated funds	(9)	2,588	-	2,588	2,389
Unrestricted funds		<u>78,864</u>	<u>-</u>	<u>78,864</u>	<u>80,513</u>
Restricted funds		<u>-</u>	<u>5,076</u>	<u>5,076</u>	<u>8,124</u>
<b>Total funds</b>		<u>78,864</u>	<u>5,076</u>	<u>83,940</u>	<u>88,637</u>

For the year ending 31 August 2023 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who are also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 17/4/2024

John Thompson (Trustee)



# **The Queensbury Community Programme Limited**

## **Notes to the accounts**

### **for the year ended 31 August 2023**

#### **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.

##### **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 £1000 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:

Building refurbishment and fixtures: over 5 years

IT equipment: over 3 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.

##### **Leases**

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

**The Queensbury Community Programme Limited**  
**Notes to the accounts continued**  
**for the year ended 31 August 2023**

<b>2 Grants and donations</b>	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Bradford Metropolitan District Council (BMDC)	500	37,138	37,638	51,210
Co-op Local Community Fund	1,405	-	1,405	332
Groundwork UK	167	-	167	1,333
Incommunities	-	820	820	835
West Yorkshire Prepared	-	1,760	1,760	-
Bradford VCS Alliance Limited	-	1,000	1,000	-
Other donations	787	-	787	1,613
	<u>2,859</u>	<u>40,718</u>	<u>43,577</u>	<u>55,323</u>

<b>3 Staff costs and numbers</b>	2023	2022
	£	£
Gross salaries	40,624	43,401
Social security costs	1,960	2,343
Employment allowance	(1,960)	(2,343)
Pensions	594	705
	<u>41,218</u>	<u>44,106</u>

The average number of employees during the year was 4, being an average of 1.8 full time equivalent (2022: 5.1, 2.2 FTE). There were no employees with emoluments above £60,000.

<b>Defined contribution pension scheme</b>	2023	2022
	£	£
Costs of the scheme to the charity for the year	594	705
Amount of any contributions outstanding at the year end	-	157

**The Queensbury Community Programme Limited**  
**Notes to the accounts continued**  
**for the year ended 31 August 2023**

<b>4 Restricted funds</b>	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
BMDC Active Queensbury	526	10,934	10,608	-	852
BMDC ASBO	-	1,500	1,500	-	-
BMDC Community Buildings	-	8,840	8,840	-	-
BMDC Coronation	-	200	200	-	-
FOQHS Gardening	1,371	-	1,209	-	162
FOQHS Christmas Lights ARG	2,403	-	2,403	-	-
BMDC Friday Friends	290	453	743	-	-
Incommunities	-	820	820	-	-
Lord Mayor's Appeal	930	-	930	-	-
West Yorkshire Prepared	-	1,760	-	-	1,760
Queensbury Wellbeing café	804	5,400	5,373	-	831
Thornton Wellbeing café	732	2,611	3,343	-	-
Bradford VCS Alliance	-	1,000	790	-	210
BMDC Warm Space	-	1,800	1,407	-	393
Wibsey Wellbeing café	740	5,400	5,272	-	868
FOQHS Flowers	328	-	328	-	-
	<u>8,124</u>	<u>40,718</u>	<u>43,766</u>	<u>-</u>	<u>5,076</u>

<b>Fund name</b>	<b>Purpose of restriction</b>
BMDC Active Queensbury	To support the provision of a Learning Programme.
BMDC ASBO	To support the running of a Youth Anti Social Behaviour project.
BMDC Community Buildings	To support building costs including rent/utilities.
BMDC Coronation	To support the running of a King's Coronation celebration event.
FOQHS Gardening	To contribute towards a gardening project with young people.
FOQHS Christmas Lights ARG	Funding for the Queensbury High Street Christmas lights event.
BMDC Friday Friends	Funding for an exercise and afternoon tea activity at Thornton.
Incommunities	Support grant for events and running costs.
Lord Mayor's Appeal	For IT equipment.
West Yorkshire Prepared	To contribute towards refurbishment kitchen costs.
Queensbury Wellbeing café	For Wellbeing café costs.
Thornton Wellbeing café	For Wellbeing café costs.
Bradford VCS Alliance	For yoga and exercise teachers.
BMDC Warm Space	To support the provision of a warm space for community use.
Wibsey Wellbeing café	For Wellbeing café costs.
FOQHS Flowers	Funding generated for Queensbury High Street.

**The Queensbury Community Programme Limited**  
**Notes to the accounts continued**  
**for the year ended 31 August 2023**

**5 Tangible assets**

	IT Equipment	Building refurbishment	Total
<b><u>Cost</u></b>	£	£	£
At 1 September 2022	2,314	25,227	27,541
Additions	-	-	-
At 31 August 2023	<u>2,314</u>	<u>25,227</u>	<u>27,541</u>
<b><u>Depreciation</u></b>			
At 1 September 2022	2,314	25,227	27,541
Charge for year	-	-	-
At 31 August 2023	<u>2,314</u>	<u>25,227</u>	<u>27,541</u>
<b><u>Net book value</u></b>			
At 31 August 2023	<u>-</u>	<u>-</u>	<u>-</u>
At 31 August 2022	<u>-</u>	<u>-</u>	<u>-</u>

**6 Debtors and prepayments**

	2023	2022
	£	£
Debtors	9,032	7,913
Prepayments	<u>2,556</u>	<u>2,510</u>
	<u>11,588</u>	<u>10,423</u>

**7 Cash at bank and in hand**

	2023	2022
	£	£
Cash at bank	78,001	81,101
Cash in hand	<u>400</u>	<u>400</u>
	<u>78,401</u>	<u>81,501</u>

**8 Creditors and accruals**

	2023	2022
	£	£
Creditors	4,449	1,919
Accruals	1,320	900
Taxation and social security	280	311
Other creditors	<u>-</u>	<u>157</u>
	<u>6,049</u>	<u>3,287</u>

**The Queensbury Community Programme Limited**  
**Notes to the accounts continued**  
**for the year ended 31 August 2023**

<b>9 Designated funds</b>	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
FOQHS Flowers	208	-	165	167	210
FOQHS Christmas Fund	2,181	-	2,001	2,198	2,378
	<u>2,389</u>	<u>-</u>	<u>2,166</u>	<u>2,365</u>	<u>2,588</u>

<b>Fund name</b>	<b>Reason for designation</b>
FOQHS Flowers	Funds set aside for improvements to Queensbury High Street.
FOQHS Christmas Fund	Funds set aside for the cost of the annual Christmas lights in Queensbury.

**10 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 total employee benefits received by key management personnel were £21,901 (previous year: £26,253).

**11 Operating leases**

Expected future minimum lease payments over the remaining life of the lease, analysed into the period in which the commitment falls due:

	2023	2022
	£	£
Within one year	<u>1,750</u>	<u>2,071</u>
	<u>1,750</u>	<u>2,071</u>

**The Queensbury Community Programme Limited**  
**Statement of Financial Activities including comparatives for all funds**  
**(including summary income and expenditure account)**  
**for the year ended 31 August 2023**

	2023 Unrestricted funds £	2022 Unrestricted funds £	2023 Restricted funds £	2022 Restricted funds £	2023 Total funds £	2022 Total funds £
<b>Income</b>						
Grants and donations	2,859	5,430	40,718	49,893	43,577	55,323
Course fees	19,466	18,158	-	-	19,466	18,158
Library	3,750	2,500	-	-	3,750	2,500
Luncheon club	15,134	16,728	-	-	15,134	16,728
Victoria Hall rental income	15,594	18,601	-	125	15,594	18,726
Other income and fundraising	7,096	6,797	-	-	7,096	6,797
<b>Total income</b>	<b>63,899</b>	<b>68,214</b>	<b>40,718</b>	<b>50,018</b>	<b>104,617</b>	<b>118,232</b>
<b>Expenditure</b>						
Salaries NI and pensions	27,980	29,031	13,238	15,075	41,218	44,106
Tutor costs	8,182	8,193	6,466	7,766	14,648	15,959
Repairs, cleaning and maintenance	3,908	4,216	-	156	3,908	4,372
Subscriptions and licences	172	86	364	-	536	86
Advertising and promotion	19	78	90	403	109	481
Rents - Victoria Hall	8,044	7,270	-	-	8,044	7,270
Rent and rates	38	6,889	10,254	3,585	10,292	10,474
Utilities	2,381	1,603	964	-	3,345	1,603
Food and luncheon club	6,255	6,716	1,234	975	7,489	7,691
Well Being Café expenses	27	371	1,602	1,766	1,629	2,137
Activity costs	1,926	35	7,490	9,556	9,416	9,591
Insurance	847	894	104	-	951	894
Equipment and equipment rental	964	3,326	1,092	3,444	2,056	6,770
Telephone and broadband	1,797	1,098	-	372	1,797	1,470
Office and administration	697	1,207	343	730	1,040	1,937
Travel costs	685	365	-	446	685	811
Training	40	40	108	-	148	40
Independent examination	1,320	900	-	-	1,320	900
Volunteer expenses	105	1,293	417	240	522	1,533
Bad Debts	100	823	-	-	100	823
Other expenditure	61	-	-	250	61	250
<b>Total expenditure</b>	<b>65,548</b>	<b>74,434</b>	<b>43,766</b>	<b>44,764</b>	<b>109,314</b>	<b>119,198</b>
<b>Net income / (expenditure)</b>	<b>(1,649)</b>	<b>(6,220)</b>	<b>(3,048)</b>	<b>5,254</b>	<b>(4,697)</b>	<b>(966)</b>
<b>Fund balances brought forward</b>	<b>80,513</b>	<b>80,391</b>	<b>8,124</b>	<b>9,212</b>	<b>88,637</b>	<b>89,603</b>
<b>Fund balances carried forward</b>	<b>78,864</b>	<b>80,513</b>	<b>5,076</b>	<b>8,124</b>	<b>83,940</b>	<b>88,637</b>