

FREE UK GENEALOGY CIO
Unaudited Financial Statements
31 December 2022

ALEXANDER BURSK LIMITED

Accountants
Parkgates
Bury New Road
Prestwich
Manchester
Lancashire
M25 0JW

FREE UK GENEALOGY CIO

Financial Statements

Year ended 31 December 2022

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FREE UK GENEALOGY CIO

Trustees' Annual Report

Year ended 31 December 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2022.

Reference and administrative details

Registered charity name FREE UK GENEALOGY CIO

Charity registration number 1167484

Principal office 15 Hayley Bell Gardens
Bishop's Stortford
Hertfordshire
CM23 3HA

The trustees

Mr R B Light
Mr B R T Laurie (Resigned 11 April 2023)
Mr D Mayall
Mr G Hart
Mr G Abraini
Mr A Turvey
Dr A Eveleigh
Mrs K Streatfield

Independent examiner Barry Fine FCA
Parkgates
Bury New Road
Prestwich
Manchester
Lancashire
M25 0JW

Bankers CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Structure, governance and management

Type of governing document: Constitution

How the charity is constituted: Charitable Incorporated Organisation

Trustee selection/training methods: Appointed and trained by Trustees

FREE UK GENEALOGY CIO

Trustees' Annual Report *(continued)*

Year ended 31 December 2022

Objectives and activities

Our mission is for a more open, more sustainable genealogy

Our charitable objects are:

- (a) To advance for the public benefit the making of family and wider history records available under open data formats
- (b) To promote education of the general public by the development of open source tools to support community transcription of historical documents
- (c) Subject to the consent of the relevant authority, the provision of databases of information and associated digitised images of records of genealogical or historical significance (including, but not restricted to, the records or indexes to records of Birth, Marriage and Death, Parish Registers, Census Records, Electoral Registers, Directories and Wills) .

Free UK Genealogy CIO runs projects under the names
FreeBMD, FreeCEN and FreeREG.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing their aims and objectives and in planning their future activities. The charity is a public benefit entity.

A year of transition

2022 was a year of significant personnel changes for Free UK Genealogy, with the retirement of a number of long-serving staff and volunteers. We are very grateful to the many years of service that these staff and volunteers have provided. They have made a substantial contribution to the success of Free UK Genealogy over the years and leave a great legacy for us to build on for the future.

Executive Director Pat Reynolds retired in October, with Denise Colbert taking on the role of Chief Operating Officer. There was also a change in chair of trustees: Richard Light resigned as chair to lend his technical skills to project development, with Andrew Turvey taking over that role. Key management personnel are remunerated as appropriate for their positions.

Achievements and performance and financial review

As well as dealing with the transition in people, our focus this year was also to increase our financial sustainability. We managed to increase the amount we received in donations in 2022 to almost three times the donations income of 2021. One of the main ways we achieved this was through placing a pop-up on our websites for just one day a month, encouraging our users to support our charity.

We enjoyed more fundraising success in November when we participated in the Big Give's Christmas Challenge matched funding campaign for the first time; we surpassed our £10,000 target, raising over £14,500.

Our main revenue stream, however, continues to be the income generated by banner advertising on our websites. In June 2022, we embarked on a partnership with MyHeritage to display advertising widgets alongside our AdSense slots. This not only increased our advertising revenue and diversified our income but also offered the benefit of finding different record sets to our users in the genealogy community.

Alongside these initiatives to increase income, we also strengthened the overall governance of the charity, with the adoption of the "matters reserved for the board" document which clarified and streamlined governance and decision-making. The overall impact was a transformation in our position, turning a net deficit of over £30,000 in 2021 to a surplus of over £43,000 in 2022. At the end of 2022 the charity held £60,553 in unrestricted funds (total funds: £70,830) which the trustees deem to be sufficient to cover the minimum reserves policy balance.

FREE UK GENEALOGY CIO

Trustees' Annual Report *(continued)*

Year ended 31 December 2022

Transcription progress and plans for the future

With the vacancy in FreeBMD of a developer, updates to the database stalled in the summer of 2022. Our staff Ruby on Rails developer, Vino, quickly upskilled to learning Perl (the software language used in FreeBMD since its inception) in order to get the updates happening successfully, and regularly. We're now back on a monthly update schedule, and looking to upskill volunteer developers to be able to run updates in future, with Vino's support.

The net loss of active transcription volunteers on FreeBMD has continued, as the project matures. This resulted in a net loss of 70 transcribers over the year. In spite of this attrition - due to the sterling efforts of existing volunteers, staff and Trustees - we managed to grow the number of records in our websites by almost 15 million in 2022.

Project	Total volunteers at Year end	Net volunteer change in year	Total records at year end	Records added in year
FreeBMD	405	-99	385,064,628	8,536,019
FreeCEN	1,262	-29	46,253,593	3,193,490
FreeREG	1,026	+58	56,893,187	3,154,230
TOTAL	2,693	-70	488,211,408	14,883,739

Trustees' responsibilities statement

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period.

In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, Charities and Trustees Investments (Scotland) Act 2005, the Charity Accounts (Scotland) Regulations 2006 (as amended), and the provisions of the Trust Deed. 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.

The trustees' annual report was approved on 30 October 2023 and signed on behalf of the board of trustees by:

Mr A Turvey, Trustee

FREE UK GENEALOGY CIO

Independent Examiner's Report to the Trustees of FREE UK GENEALOGY CIO

Year ended 31 December 2022

I report to the trustees on my examination of the financial statements of FREE UK GENEALOGY CIO ('the charity') for the year ended 31 December 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Barry Fine FCA
Independent Examiner

Alexander Bursk Ltd
Parkgates
Bury New Road
Prestwich
Manchester
Lancashire
M25 0JW

30 October 2023

FREE UK GENEALOGY CIO

Statement of Financial Activities

Year ended 31 December 2022

		Unrestricted funds	2022 Restricted funds	Total funds	2021 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	4	81,650	10,277	91,927	84,098
Charitable activities	5	61,938	–	61,938	4,681
Investment income	6	335	–	335	219
Total income		<u>143,923</u>	<u>10,277</u>	<u>154,200</u>	<u>88,998</u>
Expenditure					
Expenditure on charitable activities	7,8	110,916	–	110,916	119,457
Total expenditure		<u>110,916</u>	<u>–</u>	<u>110,916</u>	<u>119,457</u>
Net income/(expenditure) and net movement in funds					
		<u>33,007</u>	<u>10,277</u>	<u>43,284</u>	<u>(30,459)</u>
Reconciliation of funds					
Total funds brought forward		27,546	–	27,546	58,005
Total funds carried forward		<u>60,553</u>	<u>10,277</u>	<u>70,830</u>	<u>27,546</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 7 to 16 form part of these financial statements.

FREE UK GENEALOGY CIO

Statement of Financial Position

31 December 2022

	Note	2022 £	2021 £
Fixed assets			
Investments	13	10	10
Current assets			
Debtors	14	24,660	—
Cash at bank and in hand		48,670	33,268
		<u>73,330</u>	<u>33,268</u>
Creditors: amounts falling due within one year	15	<u>2,510</u>	<u>5,732</u>
Net current assets		<u>70,820</u>	<u>27,536</u>
Total assets less current liabilities		<u>70,830</u>	<u>27,546</u>
Net assets		<u>70,830</u>	<u>27,546</u>
Funds of the charity			
Restricted funds		10,277	—
Unrestricted funds		<u>60,553</u>	<u>27,546</u>
Total charity funds	17	<u>70,830</u>	<u>27,546</u>

These financial statements were approved by the board of trustees and authorised for issue on 30 October 2023, and are signed on behalf of the board by:

Mr A Turvey
Trustee

The notes on pages 7 to 16 form part of these financial statements.

FREE UK GENEALOGY CIO

Notes to the Financial Statements

Year ended 31 December 2022

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is a CIO. The address of the principal office is 15 Hayley Bell Gardens, Bishop's Stortford, Hertfordshire CM23 3HA.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

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

Consolidation

The charity is not required to prepare consolidated accounts in accordance with the Charities Act 2011.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Income tax

The charity is exempt from tax on its charitable activities.

FREE UK GENEALOGY CIO

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

3. Accounting policies *(continued)*

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.

Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The contribution made by volunteers is not accounted for as there is no practicable way of measuring this.

Resources expended

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.

Investments

Fixed asset investments are initially recorded at cost, and subsequently stated at cost less any accumulated impairment losses.

Investments in associates

Investments in associates accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses.

Investments in associates accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value taken through income or expenditure. Where it is impracticable to measure fair value reliably without undue cost or effort, the cost model will be adopted.

Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the associate arising before or after the date of acquisition.

FREE UK GENEALOGY CIO

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

3. Accounting policies *(continued)*

Impairment of fixed assets

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

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

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

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

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

Debt instruments are subsequently measured at amortised cost.

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

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

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

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

FREE UK GENEALOGY CIO

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

3. Accounting policies *(continued)*

Financial instruments *(continued)*

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

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

Defined contribution plans

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations from the general public	17,127	10,277	27,404
Donations from the trading company	64,523	—	64,523
	<u>81,650</u>	<u>10,277</u>	<u>91,927</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations from the general public	9,017	—	9,017
Donations from the trading company	75,081	—	75,081
	<u>84,098</u>	<u>—</u>	<u>84,098</u>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Recharged expenses	1,973	1,973	—	—
Services	25,079	25,079	—	—
Funds generated through the sale of advertising	6,840	6,840	4,681	4,681
Other income	28,046	28,046	—	—
	<u>61,938</u>	<u>61,938</u>	<u>4,681</u>	<u>4,681</u>

FREE UK GENEALOGY CIO

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

6. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Interest receivable	<u>335</u>	<u>335</u>	<u>219</u>	<u>219</u>

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Charitable activities	107,337	107,337	116,920	116,920
Support costs	<u>3,579</u>	<u>3,579</u>	<u>2,537</u>	<u>2,537</u>
	<u>110,916</u>	<u>110,916</u>	<u>119,457</u>	<u>119,457</u>

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2022 £	Total fund 2021 £
Charitable activities	107,337	1,080	108,417	117,022
Governance costs	<u>—</u>	<u>2,499</u>	<u>2,499</u>	<u>2,435</u>
	<u>107,337</u>	<u>3,579</u>	<u>110,916</u>	<u>119,457</u>

FREE UK GENEALOGY CIO

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

9. Analysis of support costs

	Bank charges £	Exchange rate differences £	Telephone £	Sundries £	Independent examination fees £	Insurance £	Total 2022 £	Total 2021 £
Finance costs	310	770	—	—	—	—	1,080	102
Governance costs	—	—	96	225	1,400	778	2,499	2,434
	<u>310</u>	<u>770</u>	<u>96</u>	<u>225</u>	<u>1,400</u>	<u>778</u>	<u>3,579</u>	<u>2,536</u>

FREE UK GENEALOGY CIO

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

10. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,000</u>	<u>999</u>

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries	81,305	89,498
Social security costs	6,644	7,672
Employer contributions to pension plans	<u>1,717</u>	<u>2,575</u>
	<u>89,666</u>	<u>99,745</u>

The average head count of employees during the year was 6 (2021: 6). The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
	No.	No.
Number of staff	<u>2.3</u>	<u>2.5</u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

12. Trustee remuneration and expenses

The trustees received no remuneration or other benefits for either the year ended 31 December 2022 or the year ended 31 December 2021.

The trustees received no expenses payments for either the year ended 31 December 2022 or the year ended 31 December 2021.

FREE UK GENEALOGY CIO

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

13. Investments

	Shares in group undertakings £
Cost or valuation	
At 1 January 2022 and 31 December 2022	10
Impairment	
At 1 January 2022 and 31 December 2022	—
Carrying amount	
At 31 December 2022	10
At 31 December 2021	10

All investments shown above are held at valuation.

14. Debtors

	2022 £	2021 £
Trade debtors	7,604	—
Amounts owed by group undertakings	8,355	—
Prepayments and accrued income	858	—
Other debtors	7,843	—
	<u>24,660</u>	<u>—</u>

15. Creditors: amounts falling due within one year

	2022 £	2021 £
Other liabilities	949	864
Amounts owed to group undertakings	10	10
Accruals and deferred income	1,200	1,000
Social security and other taxes	—	3,411
Pension creditor	351	447
	<u>2,510</u>	<u>5,732</u>

16. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,717 (2021: £2,575).

FREE UK GENEALOGY CIO

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

17. Analysis of charitable funds

Unrestricted funds

	At 1 Jan 2022	Income	Expenditure	At 31 Dec 2022
	£	£	£	£
General funds	27,546	143,923	(110,916)	60,553

	At 1 Jan 2021	Income	Expenditure	At 31 December 2021
	£	£	£	£
General funds	58,005	88,998	(119,457)	27,546

Restricted funds

	At 1 Jan 2022	Income	Expenditure	At 31 Dec 2022
	£	£	£	£
The Big Give Trust	—	10,277	—	10,277

	At 1 Jan 2021	Income	Expenditure	At 31 Dec 2021
	£	£	£	£
The Big Give Trust	—	—	—	—

The restricted fund relates to money received via a campaign run in partnership with The Big Give Trust, and is to be spent on website improvement and development.

18. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	2022 £
Investments	10	—	10
Current assets	63,053	10,277	73,330
Creditors less than 1 year	(2,510)	—	(2,510)
Net assets	60,553	10,277	70,830

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	2021 £
Investments	10	—	10
Current assets	33,268	—	33,268
Creditors less than 1 year	(5,732)	—	(5,732)
Net assets	27,546	—	27,546

FREE UK GENEALOGY CIO

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

19. Related parties

Donations of £3,620 from the trustees were received during the year, of which £1,500 were restricted. Donations of £64,523 (2021: £75,081) were receivable during the year from Free UK Genealogy Trading Limited, the charity's wholly owned subsidiary company, of which amount of £7,795 was included within debtors at the balance sheet date, and expenses of £1,943 were recharged to the company during the year, of which an amount of £360 was included within creditors at the balance sheet date.

The charity owns 100% of the company's issued share capital, all of which are ordinary shares. The company's registered office address is 25 Willow Avenue, Tyldesley, Manchester, England, M29 7AE. For the year ended 31 December 2022, the company's income was £60,072, and it made a profit of £567. Its total capital and reserves at 31 December 2022 were £3.

FREE UK GENEALOGY CIO

Management Information

Year ended 31 December 2022

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

FREE UK GENEALOGY CIO

Detailed Statement of Financial Activities

Year ended 31 December 2022

	2022 £	2021 £
Income and endowments		
Donations and legacies		
Donations from the general public	27,404	9,017
Donations from the trading company	64,523	75,081
	<u>91,927</u>	<u>84,098</u>
Charitable activities		
Recharged expenses	1,973	—
Services	25,079	—
Funds generated through the sale of advertising	6,840	4,681
Other income	28,046	—
	<u>61,938</u>	<u>4,681</u>
Investment income		
Interest receivable	335	219
	<u>335</u>	<u>219</u>
Total income	<u>154,200</u>	<u>88,998</u>
Expenditure		
Expenditure on charitable activities		
Wages and salaries	81,305	89,498
Employer's NIC	6,644	7,672
Pension costs	1,717	2,575
Insurance	778	741
Paybureau fees	—	235
Accountancy and independent examination fees	1,400	999
Development costs	12,720	10,589
Telephone	96	227
Postage, packing and stationery	—	86
Bank and Paypal charges	310	102
Sundries	225	182
Sysadmin	4,951	6,551
Foreign exchange differences	770	—
	<u>110,916</u>	<u>119,457</u>
Total expenditure	<u>110,916</u>	<u>119,457</u>
Net income/(expenditure)	<u>43,284</u>	<u>(30,459)</u>

FREE UK GENEALOGY CIO

Notes to the Detailed Statement of Financial Activities

Year ended 31 December 2022

	2022 £	2021 £
Expenditure on charitable activities		
<i>Activities undertaken directly</i>		
Wages	81,305	89,498
Employer's NIC	6,644	7,672
Pensions	1,717	2,575
Development costs	12,720	10,589
Postage, packing and stationery	—	35
Sysadmin	4,951	6,551
	<u>107,337</u>	<u>116,920</u>
<i>Support costs</i>		
Bank and Paypal charges	310	102
Foreign exchange differences	770	—
	<u>1,080</u>	<u>102</u>
<i>Governance costs</i>		
Insurance	778	741
Paybureau fees	—	235
Accountancy and independent examination fees	1,400	999
Telephone	96	227
Postage and stationery	—	51
Sundries	225	182
	<u>2,499</u>	<u>2,435</u>
Expenditure on charitable activities	<u>110,916</u>	<u>119,457</u>
