

The Space@Field Lane Group

Charity number 1170265

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



West Yorkshire Community Accounting Service

The Space@Field Lane Group

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

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Prepared by West Yorkshire Community Accountancy Service CIO

The Space@Field Lane Group

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
Anne Gomersal	Chair	
Mary Green	Treasurer	
Pauline Commons	Secretary	Appointed May 2022
Ian David Cockerill		Resigned September 2021
Catherine Richardson		
Alison Mitchell		
Warren Nicholls		Appointed May 2022
Jim Bridge		Appointed May 2022
Fraser Watson		Appointed April 2021
		Deceased April 2022
Charity number	1170265	Registered in England and Wales

Registered and principal address	Bankers
Burnsall Road	HSBC
Field Lane Estate	2 Cloth Hall Street
Brighouse	Huddersfield
HD6 3JT	HD1 2ES

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) association formed 18 Nov 2016 and is governed by a constitution.

Method of recruitment and appointment of trustees

The trustees of the charity are appointed by the members at the AGM.

The Space@Field Lane Group

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

Objectives and activities

The charity's objects

To promote the benefit and enable the residents of field lane and the wider community of Rastrick and the local authority, voluntary and other organisations in a common effort to advance learning, education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the objective of improving the conditions of life for residents in the area and in furthering these charitable purposes the trustees will: -

Encourage community members to participate in a wide range of activities for their benefit, without distinction of sex, sexual orientation, race or of political, religious or other opinions;

Help community members to participate in the life of the centre, to express their views and play an active part in the planning and management of the centre and their own activities creating a sense of community ownership.

The charity's main activities

Our charity runs and maintains a community hub at the centre of an estate of social housing in a deprived area of West Yorkshire. Following a major refurbishment of the building and the difficulties of two years of lockdowns, we are now running activities for the local community to help stay off loneliness and isolation, to promote community cohesion and to provide opportunities for volunteering and training.

We have run exercise classes, an art group, a needlecraft group, a youth club, a successful community lunch every Friday with quiz and bingo. We have also run seasonal events: Halloween family party, Christmas party and Christmas Fayre and an Easter Fayre.

We run a community café which is open two days per week and which provides low cost food. We have lots of regular customers.

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 learning and education and to provide facilities, in the interests of social welfare, for recreation and leisure time occupation with the object of improving well-being.

Achievements and performance

Despite a difficult first half of the year due to Covid lockdowns, in the second half we were able to get our building open again and to re-develop our relationship with the community.

Our first success was with the Friday lunch club. Recruitment of a Amanda Benn to cook for us supported by our regular volunteers really enabled us to grow this community offering and we have a number of Friday regulars, many who come on their own and many in wheelchairs. Lots of fun with a quiz and bingo as well as the lovely lunch. We are now also growing our Wednesday lunch time offering too and are open from 9am for breakfast.

One regular in particular who doesn't venture beyond the estate has talked about how she never went anywhere before and now she comes to The Space whenever she can because she likes it so much. We also have a couple of regulars who come from further afield.

Thanks mostly to funding from the Co-op Community Fund, we have been able to start up new activities which we hope will develop into permanent groups where people have a choice of exercise groups. We also have an Art for mindfulness group run by someone who came along as a volunteer two years ago. She said that coming to The Space was the best thing she has ever done. We have a needlecraft group too, all self run.

We have run a number of seasonal events which although they are not yet making a profit, enable us to promote The Space and engage with a wider range of local residents.

The Space@Field Lane Group

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

Achievements and performance (continued)

The Monday night Youth Club run by Newground Together under contract from CMBC is a big success with a regular attendance of around forty 13-18 year olds.

Funded partly by ourselves and partly by Newground, we have now established a Junior Youth Club for 3-12 year olds. The challenge with this is to find new funding to give the group some longevity.

We have recruited new volunteers and trustees and one volunteer has gone on to full time employment due to the confidence gained in volunteering with us.

Financial review

The net expenses for the year was £40,416, including net expenses of £16,798 on unrestricted funds and net expenses of £23,618 on restricted funds after transfers.

The Space was opened in September 2019 and in March 2020 closed due to the first Covid lockdown. After that, the Space closed and re-opened several times as restrictions and rules changed and as people dared to venture out again but then once again had to close themselves away. As a result, it wasn't really until the autumn of 2021 that our groups were really able to start operating properly again with our Friday lunch club growing in popularity and with new activities starting in the Spring of 2022 with funding from the Co-op Community Fund to help support those activities.

It is thanks to revenue funding (funding which supports core costs rather than specific projects) from Rastrick Big Local, the Government's Job Retention Scheme and Covid Emergency funding plus a one-off grant from the National Lottery via Power to Change, that we have emerged able to re-establish our Group, our building and its activities.

Earned income in the 2020/2021 year was just £4,546, in the 2021/2022 year was just over £25,000 and we are forecasting £32,000 for the coming year, growth of 28% and it may be more. Additional room hire, additional use of not just our premises but the excellent skills of our café co-ordinator and her team of volunteers, are already yielding additional income from meetings.

All this is vital as the activities we are running, whilst popular and very much serving their purpose of reducing social isolation, bringing the community together and improving health and well-being, continue to need financial support. It may be that this will always be the case.

During the 2021/22 year, with no more access to Covid emergency funding and the like, our grants and donations income was down from £71,063 to £32,933. Supporting activities, staffing costs and all the general running expenses of the building and especially utility costs, have meant that our expenses did exceed our income but we had sufficient residual funds to cover the loss.

This coming year grant income will be further reduced but again we have sufficient cash to cover us for this year into next year.

Earned income alone will not be sufficient to sustain us beyond that point, however. If we are to continue to provide services, activities and to run our building with paid staffing, then grant funding will continue to play a major role in the sustainability of The Space.

To grow our earned income, we have set up a new marketing group and using the marketing strategy of our original business plan, we are re-examining all our material, where we promote our activities and so on. New photographs, a direct approach to local organisations and businesses, closer partnership working and so on will all play a role in this.

It is no good filling the diary with income generating activities though and leaving no time for us to fulfil our objectives with the local community.

In addition, therefore, to growing revenue funding, we will be working hard on growing our grant income. To that end, we will be completing a funding bid to the National Lottery Reaching Communities Fund (from where the major part of our capital refurbishment funding came). We have met with our contacts there and they were very pleased with our progress thus far.

The Space@Field Lane Group

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

Financial review (continued)

Overall, whilst we must be diligent in our financial management and ambitious in our grant applications, we are optimistic that we can continue to grow the opportunities which The Space offers to the local community and that we will continue to meet the objects of our governing document.

The trustees have reassessed the charity's ability to continue for at least 12 months from the date that the accounts are approved and conclude that no material uncertainties exist that cast significant doubt on the charity's ability to continue as a going concern.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £15,702.

Reserves Policy: In order to ensure sufficient funds to:

1. Manage any shortfall in our income streams to cover regular costs
2. Give confidence to funders of good stewardship and financial control
3. To support our staff through a period of financial instability or to cover redundancy payments

The Group will maintain a level of unrestricted funds as our Reserves fund

Our aim is that our Reserves fund should grow to reach a level of four months of average costs.

Our expenditure forecast for the 2022/23 year is £80,000. We are therefore working to grow our reserves to £25,000.

Signed on behalf of the board of trustees on 6/8/2022

Pauline Commons (Trustee)

The Space@Field Lane Group

Independent examiner's report to the trustees of The Space@Field Lane Group

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 7 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

9/9/2022

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

The Space@Field Lane Group
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 donations	(2)	1,423	31,510	32,933	71,063
Room hire income		16,177	-	16,177	2,731
Café sales		7,008	-	7,008	1,815
Event sales		1,769	382	2,151	-
Other income		118	-	118	341
Total income		26,495	31,892	58,387	75,950
Expenditure on:					
Salaries	(3)	2,044	27,160	29,204	23,790
Training		36	-	36	30
Project and event costs		1,277	3,317	4,594	643
Insurance		1,779	-	1,779	936
Premises costs		4,508	-	4,508	2,214
Repairs and maintenance		2,703	1,440	4,143	545
Cleaning and safety checks		1,366	811	2,177	903
Refurbishment costs		-	-	-	789
Depreciation		25,419	-	25,419	25,419
Café expenses		2,648	1,383	4,031	7,072
Equipment		376	984	1,360	3,827
Advertising and marketing		355	973	1,328	1,176
Independent examination		600	-	600	600
Printing, postage and stationery		677	-	677	298
Subscriptions and licences		1,207	-	1,207	728
Website domain and hosting		101	-	101	8
Telephone and internet		900	-	900	1,027
Volunteer expenses		182	70	252	-
Other expenses		395	-	395	202
Covid safe specific spends		33	-	33	1,902
Professional fees		692	8,674	9,366	-
Grants repayable		-	6,693	6,693	-
Total expenditure		47,298	51,505	98,803	72,109
Net income / (expenditure)		(20,803)	(19,613)	(40,416)	3,841
Transfers between funds		4,005	(4,005)	-	-
Net movement in funds		(16,798)	(23,618)	(40,416)	3,841
Fund balances brought forward		462,603	76,654	539,257	535,416
Fund balances carried forward	(4)	445,805	53,036	498,841	539,257

All incoming resources and resources expended derive from continuing activities.

The Space@Field Lane Group

Balance sheet

as at 31 March 2022

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(5) 430,103	-	430,103	455,522
Total fixed assets	<u>430,103</u>	<u>-</u>	<u>430,103</u>	<u>455,522</u>
Current assets				
Debtors and prepayments	(6) 2,767	-	2,767	26,252
Cash at bank and in hand	(7) 14,302	59,729	74,031	71,088
Total current assets	<u>17,069</u>	<u>59,729</u>	<u>76,798</u>	<u>97,340</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(8) 1,367	6,693	8,060	13,605
Total current liabilities	<u>1,367</u>	<u>6,693</u>	<u>8,060</u>	<u>13,605</u>
Net current assets	<u>15,702</u>	<u>53,036</u>	<u>68,738</u>	<u>83,735</u>
Net assets	<u>445,805</u>	<u>53,036</u>	<u>498,841</u>	<u>539,257</u>
Funds				
Unrestricted funds	445,805	-	445,805	462,603
Restricted funds	-	53,036	53,036	76,654
Total funds	<u>445,805</u>	<u>53,036</u>	<u>498,841</u>	<u>539,257</u>

The financial statements were approved by the board of trustees on 6/8/2022

Pauline Commons (Trustee)

The Space@Field Lane Group

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 £5,000 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:

Freehold land: nil

Leasehold improvements: over 20 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.

The Space@Field Lane Group

Notes to the accounts continued

for the year ended 31 March 2022

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.

2 Grants and donations

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Calderdale Council (CMBC)	-	4,894	4,894	11,950
Co-op Community Fund	-	1,355	1,355	1,192
HM Revenue & Customs	-	899	899	7,901
Local Giving Foundation	-	500	500	-
Rastrick Big Local	-	18,010	18,010	25,000
The Arnold Clark Community Fund	-	1,000	1,000	-
West Yorkshire Combined Authority	-	4,852	4,852	-
Community Foundation for Calderdale (CFFC)	-	-	-	2,335
Halifax Children's Welfare League	-	-	-	6,019
North Halifax Partnership	-	-	-	2,751
Power to Change Trust	-	-	-	9,343
SSE	-	-	-	4,000
Donations	1,423	-	1,423	572
	<u>1,423</u>	<u>31,510</u>	<u>32,933</u>	<u>71,063</u>

3 Staff costs and numbers

	2022	2021
	£	£
Gross salaries	28,861	23,542
Social security costs	1,128	804
Employment allowance	(1,128)	(804)
Pensions	343	248
	<u>29,204</u>	<u>23,790</u>

The average number of employees during the year was 3, being an average of 1.2 full time equivalent (2021: 2.5, 1.2 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	343	248
Amount of any contributions outstanding at the year end	60	80

The Space@Field Lane Group
Notes to the accounts continued
for the year ended 31 March 2022

4 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
The National Lottery	10,522	-	318	-	10,204
Rastrick Big Local	17,095	15,000	24,501	10,000	17,594
RBL Cafe Support Fund	13,975	-	3,975	(10,000)	-
Garfield Weston Fund	1,989	-	645	-	1,344
CFFC iWill Youth Social Action	3,970	-	3,970	-	-
CFFC Accessibility	1,546	-	-	-	1,546
CMBC Lunch Club Grant	3,600	1,950	-	(3,150)	2,400
SSE training	9,647	-	9,647	-	-
SSE Finance	420	-	-	-	420
PCC Safer Communities	3,928	-	18	360	4,270
Co-op Community Grant	1,192	1,355	180	(450)	1,917
Hx Children's Welfare	6,019	-	-	-	6,019
Staying Well Garden Project	2,751	-	-	-	2,751
HMRC- Job Retention Scheme	-	899	899	-	-
RBL Tidy up	-	1,510	1,510	-	-
RBL Art Group	-	1,882	690	(765)	427
WYCA Walking and History	-	4,852	4,852	-	-
The Arnold Clark Comm. Fund	-	1,000	-	-	1,000
Local Giving Magic Grant	-	500	300	-	200
CMBC Ward Forum	-	344	-	-	344
CMBC Bounce Back Day	-	2,600	-	-	2,600
	<u>76,654</u>	<u>31,892</u>	<u>51,505</u>	<u>(4,005)</u>	<u>53,036</u>

Fund name	Purpose of restriction
The National Lottery	Towards the capital refurbishment
Rastrick Big Local	Towards revenue funding Transfer relates to moving costs between Rastrick Big Local funds as agreed by the funder
RBL Cafe Support Fund	To support the running of the café Transfer relates to moving costs between Rastrick Big Local funds as agreed by the funder
Garfield Weston Fund	Towards the capital refurbishment
CFFC iWill Youth Social Action	For the young people working as Engagement Champions to deliver the Christmas Lunch and the Summer coach outing
CFFC Accessibility	Towards capital works to improve 'accessibility'
CMBC Lunch Club Grant	To pay premises costs for the lunch club As the activity was held at The Space premises, the transfer is the amount agreed in the grant for rent which can move into our general unrestricted fund each time the activity is run
SSE training	For expenses to attend SSE training sessions and to fund a development worker
SSE Finance	Towards financial training and systems improvement
PCC Safer Communities	Towards children's youth club. The transfer is to restore the fund with £360 which was transferred out the previous year in error.
Co-op Community Grant	To fund activities to combat isolation and loneliness As the activity was held at The Space premises, the transfer is the amount agreed in the grant for rent which can move into our general unrestricted fund each time the activity is run
Hx Children's Welfare	Towards any activity to support children and young people in the area

The Space@Field Lane Group

Notes to the accounts continued

for the year ended 31 March 2022

4 Restricted funds (continued)

Fund name	Purpose of restriction
Staying Well Garden Project	To fund development costs of garden project
HMRC-Job Retention Scheme	For staff who have been furloughed due to Covid-19
RBL Tidy up	To pay for skip hire for general use on the estate
RBL Art Group	To pay for establishment of an art group run by volunteer
	As the activity was held at The Space premises, the transfer is the amount agreed in the grant for rent which can move into our general unrestricted fund each time the activity is run
WYCA Walking and History	To fund a walking group with paid leader
The Arnold Clark Comm. Fund	To support Junior Youth Club
Local Giving Magic Grant	Towards setup costs for Yoga group
CMBC Ward Forum	To cover some of the costs of the Christmas party
CMBC Bounce Back Day	To cover some of the costs of a community summer fayre on 3rd September 2022

5 Tangible assets

	Leasehold improvements	Total
<u>Cost</u>	£	£
At 1 April 2021	508,350	508,350
Additions	-	-
At 31 March 2022	<u>508,350</u>	<u>508,350</u>
<u>Depreciation</u>		
At 1 April 2021	52,828	52,828
Charge for year	<u>25,419</u>	<u>25,419</u>
At 31 March 2022	<u>78,247</u>	<u>78,247</u>
<u>Net book value</u>		
At 31 March 2022	<u>430,103</u>	<u>430,103</u>
At 31 March 2021	<u>455,522</u>	<u>455,522</u>

6 Debtors and prepayments

	2022	2021
	£	£
Debtors	1,583	24,760
Prepayments	<u>1,184</u>	<u>1,492</u>
	<u>2,767</u>	<u>26,252</u>

7 Cash at bank and in hand

	2022	2021
	£	£
Cash at bank	73,302	70,817
Cash in hand	<u>729</u>	<u>271</u>
	<u>74,031</u>	<u>71,088</u>

The Space@Field Lane Group
Notes to the accounts continued
for the year ended 31 March 2022

8 Creditors and accruals	2022	2021
	£	£
Accruals for grants repayable	6,693	-
Creditors	767	12,715
Accruals	600	600
	<u>8,060</u>	<u>13,315</u>

Funds held as agent	Balance b/f	Incoming	Outgoing	Balance c/f
	£	£	£	£
Ukraine appeal	-	1,434	1,434	-
Rastrick Craft Group	1,500	-	1,500	-
	<u>1,500</u>	<u>1,434</u>	<u>2,934</u>	<u>-</u>

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.

The Space@Field Lane Group

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 donations	1,423	10,572	31,510	60,491	32,933	71,063
Room hire income	16,177	2,731	-	-	16,177	2,731
Café sales	7,008	1,815	-	-	7,008	1,815
Event sales	1,769	-	382	-	2,151	-
Other income	118	341	-	-	118	341
Total income	26,495	15,459	31,892	60,491	58,387	75,950
Expenditure						
Salaries	2,044	-	27,160	23,790	29,204	23,790
Training	36	-	-	30	36	30
Project and event costs	1,277	319	3,317	324	4,594	643
Insurance	1,779	936	-	-	1,779	936
Premises costs	4,508	2,214	-	-	4,508	2,214
Repairs and maintenance	2,703	123	1,440	422	4,143	545
Cleaning and safety checks	1,366	333	811	570	2,177	903
Refurbishment costs	-	-	-	789	-	789
Depreciation	25,419	25,419	-	-	25,419	25,419
Café expenses	2,648	5,718	1,383	1,354	4,031	7,072
Equipment	376	209	984	3,618	1,360	3,827
Advertising and marketing	355	36	973	1,140	1,328	1,176
Accountancy fees	600	600	-	-	600	600
Printing, postage and stationery	677	188	-	110	677	298
Subscriptions and licences	1,207	625	-	103	1,207	728
Website domain and hosting	101	8	-	-	101	8
Telephone and internet	900	1,027	-	-	900	1,027
Volunteer expenses	182	-	70	-	252	-
Other expenses	395	122	-	80	395	202
Covid safe specific spends	33	27	-	1,875	33	1,902
Professional fees	692	-	8,674	-	9,366	-
Grants repayable	-	-	6,693	-	6,693	-
Total expenditure	47,298	37,904	51,505	34,205	98,803	72,109
Net income / (expenditure)	(20,803)	(22,445)	(19,613)	26,286	(40,416)	3,841
Transfers between funds	4,005	653	(4,005)	(653)	-	-
Net movement in funds	(16,798)	(21,792)	(23,618)	25,633	(40,416)	3,841
Fund balances brought forward	462,603	484,395	76,654	51,021	539,257	535,416
Fund balances carried forward	445,805	462,603	53,036	76,654	498,841	539,257