

Reestablish

Charity number 1187273

A company limited by guarantee number 09424839

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



Reestablish

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

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Prepared by West Yorkshire Community Accountancy Service CIO

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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
Christopher Latz	Chair	
Patricia Pedley		
Faye Vollans		
Joanne Sunderland		
Charity number	1187273	Registered in England and Wales
Company number	09424839	Registered in England and Wales
Registered and principal address	Bankers	
Hillside	HSBC	
Beeston Road	33 Park Row	
Leeds	Leeds	
LS11 8ND	LS1 1LD	

Independent examiner

Katy Sargeant ACA

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was formed on 5 February 2015. It is governed by a memorandum and articles of association. These were replaced with new articles on 1 August 2019.

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.

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

Objectives and activities

The charity's objects

To support and help children, young adults and their families living in Leeds and the United Kingdom, particularly those who are in need, hardship, are socially or economically deprived or at risk of exclusion from society, through the provision of support, advice and productive activities as a means of:

Advancing in life and helping children and young adults by developing their skills, capacities and capabilities to enable them to participate fully in society as independent, mature and responsible individuals;

Advancing education;

Providing recreational and leisure time activity in the interests of the health and social welfare for those who are in need by reason of their youth, hardship, are socially or economically deprived or at risk of exclusion from society with a view to improving their standard and condition of life.

The charity's main activities

As a charity we create opportunities for change for young people from areas of high deprivation, predominantly within South Leeds. We aim to empower people to discover their potential and actively pursue opportunities to develop their potential and positively improve their lives, whilst enhancing the lives of others.

We engage young people who are surrounded by violence, drug use, stabbings, suicides, criminality and loss as their day-to-day norms. Developing early engagement projects for 7 to 12 year olds and focused projects for 13 to 19 year olds – aimed at those most likely to end up in abusive relationships, prison, jobless or dropping out of school.

We run drop-ins, provide mentoring and community support, run group work, trips, holiday camps and expeditions. We long to see young people's physical and mental health, as well as their emotional literacy, life skills, self-confidence, aspirations and life expectations improve.

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

We are extremely pleased with what has been delivered and achieved over the last year as a team – making a very positive impact in one of the poorest areas of our city.

The team have run much needed community support. Running weekly activities, consistency throughout the year – both in term time and through all holiday periods for young people surrounded by drugs, crime, violence and loss.

We have started renovating The Loft space into a new community hub. Have continued to build really positive partnerships that enhance our delivery.

Financial review

The net income for the year was £112,151, including net income of £39,708 on unrestricted funds and net income of £72,443 on restricted funds after transfers.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £79,887.

The purpose of the reserves is to protect the continuity of our core work.

Reestablish

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

Reserves policy continued

We consider the core work to be the continuation of building relationships with and supporting the young people and families with whom we work. Although some of the work we carry out is of huge benefit to these people, we do not consider all of our work as essential; by the measure that, without this work we can continue to meet our charity objectives. Examples of core work that we would consider essential would be: weekly drop in sessions, detached work, home visits, supporting families, working with other professionals, and mentoring work.

Reserves are needed to bridge the gap between the spending and receiving of income and to cover unplanned emergency repairs and other expenditure. The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three but no more than six months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered.

If more than six months of expenditure is acquired this money should be either spent or assigned to an upcoming project or investment and not left to accumulate. As we already have a reserves fund, the money should be used to benefit the sustainability of Re:establish or help it meet its objectives.

The accounts and the reserves will be looked at quarterly by the Trustee, usually at the quarterly trustees meeting, to ensure that the reserves are in line with this policy, to identify if any action is needed and those actions discussed and decided upon.

Reestablish

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

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 1/9/2024

Patricia Pedley (Trustee)

Reestablish

Independent examiner's report to the trustees of Reestablish

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2024, which are set out on pages 7 to 15.

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

Since the charitable company's gross income exceeded £250,000 your examiner must be a fellow of a body listed in section 145 of the 2011 Act.

I confirm that I am qualified to undertake the examination because I am a fellow of ICAEW which is one of the listed bodies.

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.

Katy Sargeant ACA

2/9/2024

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Reestablish
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 donations	(2)	53,693	280,803	334,496	196,258
Fundraising activities		-	1,750	1,750	-
Contributions to activities		37	-	37	-
Total income		53,730	282,553	336,283	196,258
Expenditure on:					
Salaries, NIC and payroll fees	(3)	20,882	86,536	107,418	82,997
Advertising		200	2,172	2,372	1,972
Travelling		67	1,151	1,218	1,371
Licences and insurance		-	2,165	2,165	1,225
Trips and activities		8	50,749	50,757	26,095
Administration costs		351	1,795	2,146	8,150
Session equipment		1,390	4,775	6,165	5,771
Uniforms		-	352	352	2,469
Fundraising expenses		313	54	367	2,651
Freelance staff		3,387	12,390	15,777	13,518
Room hire		-	900	900	400
Community support		668	44	712	1,055
Training		989	2,889	3,878	5,036
Meeting costs		419	432	851	761
Mentoring & one to one sessions		10	1,374	1,384	442
Partnership work		4	-	4	600
Bank charges		138	44	182	126
Depreciation		6,048	-	6,048	5,536
Repairs and maintenance		441	-	441	9,148
Team restoration and thanks		1,725	527	2,252	3,810
Rent and rates		420	13,015	13,435	12,398
Independent examination		-	1,386	1,386	1,386
Household support costs		-	3,922	3,922	-
Total expenditure		37,460	186,672	224,132	186,917
Net income / (expenditure)		16,270	95,881	112,151	9,341
Transfers between funds		23,438	(23,438)	-	-
Fund balances brought forward		50,003	60,264	110,267	100,926
Fund balances carried forward	(4)	89,711	132,707	222,418	110,267

All incoming resources and resources expended derive from continuing activities.

Reestablish
Balance sheet
as at 31 March 2024

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(5) 9,824	-	9,824	13,823
Total fixed assets	<u>9,824</u>	<u>-</u>	<u>9,824</u>	<u>13,823</u>
Current assets				
Debtors and prepayments	(6) 24,562	57,556	82,118	17,799
Cash at bank and in hand	(7) 55,645	78,293	133,938	80,031
Total current assets	<u>80,207</u>	<u>135,849</u>	<u>216,056</u>	<u>97,830</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(8) 320	3,142	3,462	1,386
Total current liabilities	<u>320</u>	<u>3,142</u>	<u>3,462</u>	<u>1,386</u>
Net current assets / (liabilities)	<u>79,887</u>	<u>132,707</u>	<u>212,594</u>	<u>96,444</u>
Net assets	<u>89,711</u>	<u>132,707</u>	<u>222,418</u>	<u>110,267</u>
Funds				
Unrestricted funds	89,711	-	89,711	50,003
Restricted funds	-	132,707	132,707	60,264
Total funds	<u>89,711</u>	<u>132,707</u>	<u>222,418</u>	<u>110,267</u>

For the year ending 31 March 2024 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 1/9/2024

Patricia Pedley (Trustee)

Reestablish

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.

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 £500 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 4 years

Computer and music equipment: over 4 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.

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Notes to the accounts continued
for the year ended 31 March 2024

2 Grants and donations	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
BBC Children in Need	-	29,400	29,400	23,705
Biffa	-	41,075	41,075	-
Co-op Foundation	28,000	-	28,000	-
LandSec Futures	-	2,000	2,000	-
Leeds City Council (LCC)	-	56,311	56,311	53,081
Leeds Community Foundation (LCF)	-	44,792	44,792	36,000
Veolia	-	48,543	48,543	-
Forum Central	-	4,600	4,600	-
Youth Music	-	45,000	45,000	2,997
UK Youth	18,000	-	18,000	-
Local Care Partnership (LCP)	-	4,998	4,998	-
Garfield Weston	-	-	-	27,500
Mayor's Safer Communities Fund	-	-	-	6,000
Street Games	-	-	-	20,000
Other donations	7,693	4,084	11,777	26,975
	<u>53,693</u>	<u>280,803</u>	<u>334,496</u>	<u>196,258</u>

3 Staff costs and numbers	2024	2023
	£	£
Gross salaries	101,292	80,650
Social security costs	7,180	4,726
Employment allowance	(5,000)	(4,726)
Pensions	2,911	1,497
Payroll costs	1,035	850
	<u>107,418</u>	<u>82,997</u>

The average number of employees during the year was 5, being an average of 3.6 full time equivalent (2023: 7, 2.3 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	2,911	1,497

Reestablish
Notes to the accounts continued
for the year ended 31 March 2024

4 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
BBC Children in Need	-	29,400	29,292	-	108
Biffa	-	41,075	-	(12,000)	29,075
Garfield Weston	10,708	-	10,708	-	-
LCF Healthy Holidays - Easter	-	4,000	367	-	3,633
LCC Enhanced Youth Work	250	12,500	12,506	-	244
LCC Youth Activities Fund	216	-	216	-	-
LCC Youth Work Alliance	-	26,121	27,577	-	(1,456)
LCF Flint Family Fund	4,954	5,000	3,760	-	6,194
LCF Healthy Holidays	5,290	16,000	21,290	-	-
LCF Pears	6,583	-	6,358	-	225
LCF Strategic	1,250	-	1,250	-	-
LCC MICE	1,256	5,000	-	(901)	5,355
Safer Communities Fund	3,430	-	3,430	-	-
Street Games	294	-	294	-	-
Veolia Environment Trust	-	48,543	-	(7,036)	41,507
Youth Music	-	45,000	27,085	(2,049)	15,866
Youth space development fund	3,601	-	-	(406)	3,195
LCC Wellbeing	1,046	-	-	(1,046)	-
Phocus	21,186	5,924	19,642	-	7,468
LCC Active Leeds	-	10,000	-	-	10,000
LCP Connect Together	-	4,998	4,364	-	634
Forum Household Support Grant	-	4,600	4,522	-	78
Landsec Future Communities	-	2,000	733	-	1,267
LCC Cottingley	-	450	450	-	-
LCC Rocket Dodgers	-	2,150	2,150	-	-
LCF Trauma Informed	-	10,000	3,130	-	6,870
LCF Mohn Westlake Arts	-	9,792	7,348	-	2,444
LCF Jimbo's foundation	200	-	200	-	-
	<u>60,264</u>	<u>282,553</u>	<u>186,672</u>	<u>(23,438)</u>	<u>132,707</u>

Reestablish

Notes to the accounts continued

for the year ended 31 March 2024

4 Restricted funds

Fund name	Purpose of restriction
BBC Children in Need	Towards the charity's running costs, equipment and trips.
Biffa	The Loft space development – renovation work turning old warehouse into a new community hub.
Garfield Weston	Towards the charity's running costs, projects and space development.
LCF Healthy Holidays - Easter	Towards holiday provisions through the holidays, resources, equipment and youth space development.
LCC Enhanced Youth Work	Towards youth sessions and a residential.
LCC Youth Activities Fund	Towards drop in and group sessions twice a week, trips and holiday activities.
LCC Youth Work Alliance	Towards detached sessions in Holbeck, Hunslet and Cottingley; staffing, overheads, training and expenses. Although in deficit at year end, further income received in July 2024.
LCF Flint Family Fund	Towards mentoring support costs.
LCF Healthy Holidays	Towards holiday provisions through the holidays, resources, equipment and youth space development.
LCF Pears	To run a weekly safe space for 30+ young people through an extra weekly drop in.
LCF Strategic	Towards the costs of strategic planning, team building, overheads, longer term development, fundraising and long term visioning and enabling.
LCC MICE	Towards development of the loft space.
Safer Communities Fund	To run weekly drop in activities, trips etc.
Street Games	Towards providing active sports sessions.
Veolia Environment Trust	The Loft space development – renovation work turning old warehouse into a new community hub.
Youth Music	Towards providing musical opportunities for young people, purchasing equipment, paying for staff and towards running costs. The transfer relates to the purchase of fixed assets for the general purposes of the charity.
Youth space development fund	A fund set up to cover costs for development of the building used and to create new spaces for young peoples activities and development.
LCC Wellbeing	To put a kitchen into youth space
Phocus	Towards the Phocus project.
LCC Active Leeds	To purchase equipment for the Loft space
LCP Connect Together	Deeper sessions, group work and mentoring.
Forum Household Support Grant	Money for gas/electric and food vouchers for local families.
Landsec Future Communities	Money towards staff time.
LCC Cottingley	Towards trips and activities.
LCC Rocket Dodgers	Money for activities around bonfire night 2023.
LCF Trauma Informed	Community voice and young leader development. Team training and equipping around trauma. Young peoples activities.
LCF Mohn Westlake Arts	Creative art sessions.
LCF Jimbo's Foundation	Towards mentoring, weekly sessions, trips, activities, life skill development and team building.

Aside from Youth Music grant, the rest of the transfers relate to the costs of the redevelopment of the Loft, which was not complete at the year end, and therefore is recognised as a current asset on the balance sheet at the year end.

Reestablish
Notes to the accounts continued
for the year ended 31 March 2024

5 Tangible assets

Cost

At 1 April 2023
Additions
At 31 March 2024

Computer and music	Office equipment	Total
£	£	£
20,133	1,993	22,126
2,049	-	2,049
<u>22,182</u>	<u>1,993</u>	<u>24,175</u>

Depreciation

At 1 April 2023
Charge for year
At 31 March 2024

7,305	998	8,303
5,549	499	6,048
<u>12,854</u>	<u>1,497</u>	<u>14,351</u>

Net book value

At 31 March 2024

<u>9,328</u>	<u>496</u>	<u>9,824</u>
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At 31 March 2023

<u>12,828</u>	<u>995</u>	<u>13,823</u>
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6 Debtors and prepayments

Prepayments
Accrued income
Other current assets (Loft work in progress)

2024	2023
£	£
514	466
57,042	17,333
24,562	-
<u>82,118</u>	<u>17,799</u>

7 Cash at bank and in hand

Cash at bank
Cash in hand

2024	2023
£	£
133,915	79,390
23	641
<u>133,938</u>	<u>80,031</u>

8 Creditors and accruals

Creditors
Accruals

2024	2023
£	£
996	-
2,466	1,386
<u>3,462</u>	<u>1,386</u>

Reestablish

Notes to the accounts continued

for the year ended 31 March 2024

9 Related party transactions

Trustee expenses

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

Trustee remuneration and benefits

Details of remuneration and benefits

		2024	2023
		£	£
Joanne Sunderland (trustee)	Gross pay	34,690	31,682
	Social security	3,532	3,280
	Pensions	1,041	950
		<u>39,263</u>	<u>35,912</u>

Reason for remuneration

The trustee was employed in the role of development manager.

Legal authority for the payment

The legal authority for the payment is via a provision within the charity's governing document.

Remuneration and benefits received by key management personnel

The total employee benefits received by key management personnel were £39,263 (previous year: £35,912).

Reestablish

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 donations	53,693	20,159	280,803	176,099	334,496	196,258
Fundraising activities	-	-	1,750	-	1,750	-
Contributions to activities	37	-	-	-	37	-
Total income	53,730	20,159	282,553	176,099	336,283	196,258
Expenditure						
Salaries, NIC and payroll fees	20,882	-	86,536	82,997	107,418	82,997
Advertising	200	-	2,172	1,972	2,372	1,972
Travelling	67	10	1,151	1,361	1,218	1,371
Licences and insurance	-	201	2,165	1,024	2,165	1,225
Trips and activities	8	38	50,749	26,057	50,757	26,095
Administration costs	351	25	1,795	8,125	2,146	8,150
Session equipment	1,390	-	4,775	5,771	6,165	5,771
Uniforms	-	-	352	2,469	352	2,469
Fundraising expenses	313	-	54	2,651	367	2,651
Freelance staff	3,387	-	12,390	13,518	15,777	13,518
Room hire	-	-	900	400	900	400
Community support	668	496	44	559	712	1,055
Training	989	-	2,889	5,036	3,878	5,036
Meeting costs	419	-	432	761	851	761
Mentoring & one to one sessions	10	-	1,374	442	1,384	442
Partnership work	4	-	-	600	4	600
Bank charges	138	-	44	126	182	126
Depreciation	6,048	5,536	-	-	6,048	5,536
Repairs and maintenance	441	-	-	9,148	441	9,148
Team restoration and thanks	1,725	430	527	3,380	2,252	3,810
Rent and rates	420	-	13,015	12,398	13,435	12,398
Independent examination	-	1,386	1,386	-	1,386	1,386
Household support costs	-	-	3,922	-	3,922	-
Total expenditure	37,460	8,122	186,672	178,795	224,132	186,917
Net income / (expenditure)	16,270	12,037	95,881	(2,696)	112,151	9,341
Transfers between funds	23,438	11,065	(23,438)	(11,065)	-	-
Net movement in funds	39,708	23,102	72,443	(13,761)	112,151	9,341
Fund balances brought forward	50,003	26,901	60,264	74,025	110,267	100,926
Fund balances carried forward	89,711	50,003	132,707	60,264	222,418	110,267