

Asylum Matters

Charity number 1192664

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

asylum matters



West Yorkshire Community Accounting Service

Asylum Matters

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

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Prepared by West Yorkshire Community Accountancy Service CIO

Asylum Matters

Trustees' report for the year ended 31 December 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
Emma Harrison	Chair	
Andrew White	Treasurer	
Maya Mailer		Resigned 31 December 2022
Jonathan Featonby		Resigned 13 July 2022
Jacqueline Cotton		
Ayad Al-Ani		
Carmen Chapell Elkin		Appointed 15 February 2023
Peter Fell		Appointed 15 February 2023

Charity number	1192664	Registered in England and Wales
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Registered and principal address

PO BOX 389
Leeds
LS26 1GR

Bankers

Unity Trust Bank plc
4 Brindley Pl
Birmingham B1 2JB

Hampshire Trust Bank
55 Bishopsgate
London EC2N 3AS

Redwood Bank
The Nexus Bldg Broadway
Letchworth Garden City SG6 3TA

Independent examiner

Simon Bostrom FCIE

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO) foundation formed on 7 December 2020 and is governed by a constitution.

Method of recruitment and appointment of trustees

The trustees of the charity are appointed by the trustees at a duly convened meeting.

Asylum Matters

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

Objectives and activities

The charity's objects

The objects of the CIO are:

- 1) For the public benefit to relieve the charitable needs of refugees and asylum seekers and their dependants in the UK, in particular by:
 - a) providing training and support designed to build capacity among organisations which provide frontline support to refugees and asylum seekers and seek to improve their lives;
 - b) working with statutory agencies and key partners, through training, advocacy and campaigning work, to understand, examine and address the causes and consequences of the poverty and inequality which creates hardship amongst refugee and asylum seeking communities.
 - c) advancing public education in the asylum system, through campaigning, with the aim of raising awareness of the issues faced by refugee and asylum seeking communities and the need to address them.
- 2) To promote social inclusion for the public benefit by preventing refugees, asylum seekers and their dependants from becoming socially excluded, relieving their needs and assisting them to integrate into society.

The charity's main activities

Asylum Matters exists to improve the lives of asylum seekers and refugees by working in partnership locally and nationally to secure positive changes in policy and in practice. Our core team of seven campaigns and policy experts are dispersed across England and Wales and are rooted in their local communities, which means that we are able to activate one of the broadest networks in the sector. Our network includes over 1,000 active partners, including local charities that provide front-line support to people in the asylum system; lived experience campaigners; local campaign groups; and supportive individuals.

Asylum Matters facilitates the involvement of this broad partnership base in advocacy work by providing them with different opportunities for engagement which fit with their priorities and resources. We bring partners together to provide coordinated and strategic joint action around opportunities for change. We provide hands-on support to build skills, knowledge and confidence to campaign for change, while creating platforms for people with lived experience to advocate directly with decision-makers.

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.

Achievements and performance

Overview

Continued hostility towards people seeking asylum in the UK has remained a constant theme throughout the year, despite the unprecedented political volatility which saw three Prime Ministers and Home Secretaries in as many months.

The passing of the Nationality and Borders Act – or as we refer to them, 'anti-refugee laws' – in April brought into statute the most damaging legislation for people seeking asylum in modern history. The unprecedented and relentless challenge facing those advocating for refugee rights is underscored by the fact we closed the year as we opened it, with ministers proposing further tough new measures against people seeking asylum.

However, while fully aware of the scale of the challenge ahead, we also believe there are grounds for optimism. Together with our extensive network of partners, we have been successful in building widespread visible local opposition to the implementation of these laws. In doing so, overstretched frontline organisations, refugees and people in the asylum system can contribute and experience some hope and positivity at a time when these are in short supply.

Asylum Matters

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

Achievements and performance - continued

Our success alongside our partners in blocking the planned new (and deeply unsuitable) asylum accommodation centre at Linton-on-Ouse in North Yorkshire, and forcing the Government into a climbdown demonstrates that effective and strategic local mobilisation can deliver tangible results and benefit people's lives. We are proud of what we collectively achieved at Linton, and are determined this will pave the way for further widespread action to prevent the profound harm threatened by asylum accommodation centres.

This, coupled with the continued strengthening of cross-party support for reform on the right to work, means that while 2023 unquestionably brings many challenges, we believe we can contribute to and where appropriate lead efforts to combat the Government's anti-refugee drive and help to bring about change.

We will do this by continuing to find ways to collaborate with the widest possible number and range of partners, in our sector and beyond; invest in building the confidence, skills and capacity of local partners and lived experience campaigners; and lowering barriers to participation in campaigning for over-stretched frontline organisations.

Fight the #AntiRefugeeLaws

Throughout 2022 we maintained a strong emphasis on supporting and enabling local, regional and devolved leaders to speak out in opposition to the Government's plans on asylum (the 'anti-refugee laws'), and in support of a vision of welcome.

While the Nationality and Borders Bill was still making its way through parliament, we convened local civil society to publicly call on local leaders to act to oppose the Bill (including in the West Midlands and in Yorkshire, generating strong media coverage). We secured further supportive statements (e.g., in Liverpool, a council motion was passed, leading to the Mayor sharing a video voicing her support) and documented this activity in a blog on our website.

We have continued to prioritise working with experts by experience as a key part of this initiative. In Newcastle, we worked with the West End Refugee Service (WERS) to establish and support a group of campaigners with lived experience of the asylum system to meet with the North of Tyne Mayor, who subsequently pledged to continue to oppose the Bill. In Birmingham we worked with local partners to enable one expert by experience to speak to the City Council and local media about his views on the Bill.

Furthermore, we developed a focus on the difficulties facing Afghans seeking safety in the UK; and through the high saliency of people forced to flee the Taliban, highlighted the many challenges in the UK's asylum system experienced by others of different nationalities. We believed this could provide a timely frame to build greater public understanding of the Nationality and Borders Bill. In February we launched a new video and campaign resources, and the content was shared by local and national partners and MPs. Within six weeks of its launch, the video was viewed at least 6,800 times. Campaign resources were used by at least 35 local and national partners.

When the Nationality and Borders Bill passed into law unamended in April 2022, our focus shifted to opposing its implementation. We launched the Fight The Anti-Refugee Laws pledge, developed with Refugee Action and after consultation with numerous partners. This simple action allows organisations and politicians to pledge to oppose and challenge the new laws. So far it has been signed by over 500 organisations from many sectors; and by over 40 MPs and peers. We developed various assets for partners' use; and a video featuring people with lived experience on what the new laws would mean for them – one of whom we worked with to speak to her local newspaper and radio station.

Towards the end of the year, we developed local lobbying resources to secure commitments from local authorities to the fight the #AntiRefugeeLaws and generate longer-term support for a more compassionate and effective asylum system. We were delighted when the UK's largest local authority, Birmingham City Council, declared its support for the pledge and its commitment to oppose the new laws.

Asylum Matters

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

Achievements and performance - continued

Asylum accommodation

In April, the then Home Secretary announced that the first of the Government's planned accommodation centres would open on an ex-RAF base in Linton-on-Ouse, North Yorkshire, placing 1500 people in an unsuitable rural site without appropriate infrastructure, in a village of 500 people. Six months after this announcement, ministers confirmed the centre at Linton would not go ahead, following a tireless local campaign supported by Asylum Matters. This represents one of the biggest successes in recent years in challenging the Government's increasingly hostile proposals towards people seeking asylum.

Immediately after the initial announcement, Asylum Matters met with local residents, attended the first parish council meeting and supported the newly formed Linton-On-Ouse Action Group to oppose the development; mobilise their MP, parish and district councils; and publicise their work. Our team provided local campaigners with extra capacity and guidance, supporting them in organising, strategising, and media support; and ensuring they had access to contacts and expertise wherever they required them.

Nationally, we also worked closely throughout this period with sector colleagues, convening meetings, enabling the exchange of information, coordination and joint actions. We held an online rally in May 2022 to bring together local residents and those who had been placed in such sites, and urge people to write to their MPs to oppose the plans. In addition, we convened five sector-wide meetings to serve as a forum for wider collaboration on all aspects of asylum housing; coordinated a joint letter to the Home Secretary signed by 23 organisations; generated media coverage; and launched unbranded resources for partners calling for #CommunitiesNotCamps.

Right to work

People seeking asylum in the UK remain effectively banned from working. We have therefore continued to co-lead the Lift the Ban coalition alongside Refugee Action, and this year we have come closer to achieving reform on the rules on the right to work than at any point in a generation.

Early in the year we worked intensively on a widely supported amendment on the right to work to the Nationality and Borders Bill, placing media articles and securing business backing, engaging with Home Office officials and Conservative rebels, and staging a Day of Action and an online rally. This yielded very significant cross-party support, resulting in three wins in the House of Lords, and numerous senior Conservatives speaking up inside and outside parliament in support of reform. The Government's substantial majority eventually won out and the amendment fell, yet there remains strong and growing support on this among Conservatives; while all the main opposition parties remain solid in their backing for reform.

In summer, with input from the coalition and through expert by experience sessions, we updated our campaign strategy; and worked with partners to generate extensive local and national media coverage on the human impact on the ongoing ban.

We organised a joyful in-person meeting in November - the first since the start of the pandemic - at which 120 campaigners from every corner of the UK, the majority of them with lived experience as a refugee or asylum seeker, met to celebrate our impact and plan next steps.

Finally, we launched a new set of campaign resources following the gathering, focusing on local high streets and small businesses. Business backing for the right to work is strong and has been an important part of the campaign from the outset. We want to ensure local businesses know about the campaign and can support it by becoming a Lift the Ban business ally, so have published a High Street Challenge Handbook and developed a range of resources to support campaigners within their local community.

Asylum support rates / various

We continue to make targeted interventions on the subject of asylum support rates. We submitted a written response to the Home Office's review of support rates and created a resource to support partners' participation in it. We also delivered media work with partners and experts by experience (including in Birmingham, the North East and nationally) to draw attention to the link between the cost of living crisis and continued low rates of asylum support.

Asylum Matters

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

Achievements and performance - continued

Asylum support rates / various

We continue to provide information to many hundreds of partners nationally and regionally through our fortnightly partner updates on campaigning and advocacy initiatives across the sector; Home Office policy and operational developments; and research and resources. Partners repeatedly tell us how invaluable this resource is to inform and connect them with the wider sector's experiences and activities; and to signpost them to useful resources and opportunities to contribute to campaigning.

Financial review

Income for the year was £364,312 and expenditure was £321,523. The net income for the year was £42,789, including net income of £102,527 on unrestricted funds and net expenditure of £59,738 on restricted funds.

Income on unrestricted funds included grants of £54,750, received in 2022, to be spent in 2023.

We are very grateful for the support shown by all our funders. Details of grants and donations received are shown in note 2 to the accounts.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £213,580.

The trustees have decided that the level of unrestricted reserves should be between £80,000 and £160,000, representing approximately 3-6 months expenditure. The trustees expect the level of free reserves to be reduced to less than £160,000 in 2023.

Approved by the board of trustees on 31 May 2023

Andrew White (Trustee)

Asylum Matters

Independent examiner's report to the trustees of Asylum Matters

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 December 2022, which are set out on pages 8 to 13.

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

Since the CIO'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 ACIE 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 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

29 June 2023

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Asylum Matters

Statement of Financial Activities

(including summary income and expenditure account)

for the year ended 31 December 2022

	Notes	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Income from:					
Grants, contracts and donations	(2)	288,312	74,373	362,685	372,169
Transfer of funds on formation		-	-	-	81,247
Bank interest		1,137	-	1,137	21
Other income		490	-	490	-
Total income		289,939	74,373	364,312	453,437
Expenditure on:					
Salaries NI and Pensions	(3)	146,834	114,059	260,893	233,582
Recruitment		417	-	417	650
Staff training and support		647	980	1,627	694
Staff travel and accomodation		8,294	1,311	9,605	2,666
Staff wellbeing		311	-	311	1,976
Volunteers, interns, experts by experience		2,433	1,350	3,783	192
Grants payable		-	-	-	3,500
Trustee travel and training		716	-	716	396
Advocacy and research and consultancy support		919	8,346	9,265	1,228
Campaign events and partner meetings		2,812	5	2,817	5,631
Contribution to host organisation costs		3,750	-	3,750	7,650
Insurance		766	-	766	742
Computers and IT		2,218	384	2,602	979
Phone and internet		997	-	997	754
Postage and stationery		844	-	844	779
Payroll charges		1,070	-	1,070	1,605
Bank charges		104	-	104	177
Independent examination		1,500	-	1,500	1,500
Legal and professional		72	-	72	3,125
Communications support		2,250	7,676	9,926	-
Admin and finance support		10,458	-	10,458	-
Total expenditure		187,412	134,111	321,523	267,826
Net income / (expenditure)		102,527	(59,738)	42,789	185,611
Fund balances brought forward		111,053	74,558	185,611	-
Fund balances carried forward	(4)	213,580	14,820	228,400	185,611

All incoming resources and resources expended derive from continuing activities.

Asylum Matters

Balance sheet

as at 31 December 2022

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Current assets				
Debtors and prepayments	(5) 7,907	-	7,907	-
Cash at bank	209,952	14,820	224,772	195,032
Total current assets	<u>217,859</u>	<u>14,820</u>	<u>232,679</u>	<u>195,032</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(6) 4,279	-	4,279	9,421
Total current liabilities	<u>4,279</u>	<u>-</u>	<u>4,279</u>	<u>9,421</u>
Net current assets / (liabilities)	<u>213,580</u>	<u>14,820</u>	<u>228,400</u>	<u>185,611</u>
Net assets	<u>213,580</u>	<u>14,820</u>	<u>228,400</u>	<u>185,611</u>
Funds				
Unrestricted funds	213,580	-	213,580	111,053
Restricted funds	-	14,820	14,820	74,558
Total funds	<u>213,580</u>	<u>14,820</u>	<u>228,400</u>	<u>185,611</u>

The financial statements were approved by the board of trustees on 31 May 2023

Andrew White (Trustee)

Asylum Matters

Notes to the accounts

for the year ended 31 December 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 £1,000 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.

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.

Asylum Matters

Notes to the accounts continued

for the year ended 31 December 2022

2 Grants and donations	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Grants and donations				
Barrow Cadbury Trust	-	21,000	21,000	24,000
Joseph Rowntree Charitable Trust	50,000	-	50,000	37,500
Lloyds Bank Foundation	68,083	-	68,083	102,425
Paul Hamlyn Foundation	50,000	15,000	65,000	30,000
Sam and Bella Sebba Charitable Trust	35,000	5,400	40,400	20,500
The Balcombe Charitable Trust	10,000	-	10,000	10,000
The National Lottery Community Fund	-	32,973	32,973	31,482
Tides Foundation (Ben and Jerry's)	25,000	-	25,000	24,262
Treebeard Trust	25,000	-	25,000	-
Tudor Trust	25,000	-	25,000	2,000
AB Charitable Trust	-	-	-	40,000
Migration Exchange	-	-	-	25,000
The Blue Thread	-	-	-	5,000
Contracts				
Unbound Philanthropy	-	-	-	20,000
Other donations	229	-	229	-
	<u>288,312</u>	<u>74,373</u>	<u>362,685</u>	<u>372,169</u>

3 Staff costs and numbers	2022 £	2021 £
Gross salaries	229,674	208,622
Social security costs	25,053	21,459
Employment allowance	(5,000)	(4,000)
Pensions	11,166	7,501
	<u>260,893</u>	<u>233,582</u>

The average number of employees during the year was 6.3, being an average of 6.2 full time equivalent (2021: 6, 5.5 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	11,166	7,501
Amount of any contributions outstanding at the year end		
Amount of any contributions prepaid at the year end		

Asylum Matters

Notes to the accounts continued

for the year ended 31 December 2022

4 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Transition fund	723	-	723	-	-
Barrow Cadbury	-	21,000	21,000	-	-
The National Lottery	11,570	32,973	30,421	-	14,122
Lloyds Bank Foundation	25,452	-	25,452	-	-
Paul Hamlyn Foundation	-	15,000	14,302	-	698
Paul Hamlyn Foundation	5,556	-	5,556	-	-
Migration Exchange	3,995	-	3,995	-	-
Sam and Bella Sebba	3,000	3,000	6,000	-	-
Sam and Bella Sebba	-	2,400	2,400	-	-
Tides Foundation	24,262	-	24,262	-	-
	<u>74,558</u>	<u>74,373</u>	<u>134,111</u>	<u>-</u>	<u>14,820</u>

Fund name	Purpose of restriction
Transition fund	Funding from Joseph Rowntree Charitable Trust and the Tudor Trust towards the cost of setting up and registering a new charity for Asylum Matters.
Barrow Cadbury	Towards the cost of a Campaigns Manager for the West Midlands.
The National Lottery	For Greater Manchester Step Change Project. The activity is delivered in partnership with Refugee action as part of the Lottery's Partnerships England Wide programme.
Lloyds Bank Foundation	For the cost of Campaigns Managers for Yorkshire and Humberside and the North East.
Paul Hamlyn Foundation	For work related to Afghan refugees.
Paul Hamlyn Foundation	For Covid 19 related work.
Migration Exchange	For Covid 19 Respond and Adapt Programme.
Sam and Bella Sebba	For work related to Afghan refugees.
Sam and Bella Sebba	Cost of living funding.
Tides Foundation	For staff costs.

5 Debtors and prepayments	2022 £	2021 £
Accrued income	7,899	-
Other debtors	8	-
	<u>7,907</u>	<u>-</u>

6 Creditors and accruals	2022 £	2021 £
Accruals for grants payable	-	3,500
Creditors	-	641
Accruals	4,279	5,280
	<u>4,279</u>	<u>9,421</u>

7 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 £67,612 (previous year: £67,196).

Asylum Matters

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 December 2022

	2022 Unrestricted funds £	2021 Unrestricted funds £	2022 Restricted funds £	2021 Restricted funds £	2022 Total funds £	2021 Total funds £
Income						
Grants, contracts and donations	288,312	127,000	74,373	245,169	362,685	372,169
Transfer of funds on formation	-	93,914	-	(12,667)	-	81,247
Bank interest	1,137	21	-	-	1,137	21
Other income	490	-	-	-	490	-
Total income	289,939	220,935	74,373	232,502	364,312	453,437
Expenditure						
Salaries NI and Pensions	146,834	90,059	114,059	143,523	260,893	233,582
Recruitment	417	650	-	-	417	650
Staff training and support	647	142	980	552	1,627	694
Staff travel and accomodation	8,294	1,730	1,311	936	9,605	2,666
Staff wellbeing	311	1,976	-	-	311	1,976
Volunteers, interns, experts by exp'ce.	2,433	18	1,350	174	3,783	192
Grants payable	-	3,500	-	-	-	3,500
Advisory group	716	396	-	-	716	396
Advocacy and research	919	-	8,346	1,228	9,265	1,228
Campaign events and meetings	2,812	-	5	5,631	2,817	5,631
Contribution to host costs	3,750	3,750	-	3,900	3,750	7,650
Insurance	766	603	-	139	766	742
Computers and IT	2,218	605	384	374	2,602	979
Phone and internet	997	613	-	141	997	754
Postage and stationery	844	633	-	146	844	779
Payroll charges	1,070	1,304	-	301	1,070	1,605
Bank charges	104	144	-	33	104	177
Independent examination	1,500	1,219	-	281	1,500	1,500
Legal and professional	72	2,540	-	585	72	3,125
Communications support	2,250	-	7,676	-	9,926	-
Admin and finance support	10,458	-	-	-	10,458	-
Total expenditure	187,412	109,882	134,111	157,944	321,523	267,826
Net income / (expenditure)	102,527	111,053	(59,738)	74,558	42,789	185,611
Fund balances brought forward	111,053	-	74,558	-	185,611	-
Fund balances carried forward	213,580	111,053	14,820	74,558	228,400	185,611