REGISTERED CHARITY NUMBER: 505004

Report of the Trustees and

Financial Statements for the Year Ended 31st March 2021

for

Hereford & Worcester Scout County

The Richards Sandy Partnership
Thorneloe House
25 Barbourne Road
Worcester
Worcestershire
WR1 1RU

Hereford & Worcester Scout County

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Hereford & Worcester Scout County

Report of the Trustees
for the Year Ended 31st March 2021

The trustees present their report with the financial statements of the charity for the year ended 31st March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

Please refer to the separate annual report as presented by the trustees.

Independent Examiner's Report to the Trustees of Hereford & Worcester Scout County

Independent examiner's report to the trustees of Hereford & Worcester Scout County
I report to the charity trustees on my examination of the accounts of Hereford & Worcester Scout County (the Trust) for the year ended 31st March 2021.

Responsibilities and basis of report
As the charity trustees of the Trust 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 Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all 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 Trust as required by section 130 of the Act; or
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.

Robert Iestyn Richards (FCA CTA FCCA)
ICAEW
The Richards Sandy Partnership
Thorneloe House
25 Barbourne Road
Worcester
Worcestershire
WR1 1RU

Date: .....

Hereford & Worcester Scout County

Statement of Financial Activities
for the Year Ended 31st March 2021

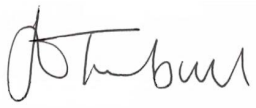
	Notes	Unrestricted funds £	Unrestricted Kinver fund £	Restricted fund £	**2021 Total funds £**	2020 Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies	3	**72,742**	**34,987**	**16,000**	**123,729**	61,556
Charitable activities						
Kinver campsite		**-**	**6,389**	**-**	**6,389**	75,524
Administration, adult training & support		**366**	**-**	**-**	**366**	-
Events and activities		**11,179**	**-**	**-**	**11,179**	328,318
Other trading activities	4	**-**	**6**	**-**	**6**	4,462
Investment income	5	**1,280**	**-**	**-**	**1,280**	1,157
Total		**85,567**	**41,382**	**16,000**	**142,949**	471,017
EXPENDITURE ON						
Raising funds		**-**	**261**	**-**	**261**	2,725
Charitable activities	6					
Kinver campsite		**-**	**88,552**	**-**	**88,552**	131,411
Administration, adult training & support		**54,995**	**999**	**-**	**55,994**	47,727
Events and activities		**11,313**	**-**	**-**	**11,313**	337,383
Grants		**180**	**-**	**-**	**180**	16,839
Total		**66,488**	**89,812**	**-**	**156,300**	536,085
Net gains/(losses) on investments		**1,631**	**-**	**-**	**1,631**	(1,246)
NET INCOME/(EXPENDITURE)		**20,710**	**(48,430)**	**16,000**	**(11,720)**	(66,314)
RECONCILIATION OF FUNDS						
Total funds brought forward		**77,822**	**451,881**	**-**	**529,703**	596,017
TOTAL FUNDS CARRIED FORWARD		**98,532**	**403,451**	**16,000**	**517,983**	529,703

The notes form part of these financial statements

Balance Sheet
31st March 2021

	Notes	Unrestricted funds £	Unrestricted Kinver fund £	Restricted fund £	2021 **Total funds £**	2020 Total funds £
FIXED ASSETS						
Tangible assets	13	**-**	**368,098**	**-**	**368,098**	421,280
Investments	14	**38,466**	**-**	**-**	**38,466**	35,613
		38,466	**368,098**	**-**	**406,564**	456,893
CURRENT ASSETS						
Stocks	15	**-**	**1,405**	**-**	**1,405**	1,665
Debtors	16	**1,753**	**3,680**	**-**	**5,433**	23,794
Cash at bank		**273,452**	**31,337**	**16,000**	**320,789**	285,543
		275,205	**36,422**	**16,000**	**327,627**	311,002
CREDITORS						
Amounts falling due within one year	17	**(215,139)**	**(1,069)**	**-**	**(216,208)**	(238,192)
NET CURRENT ASSETS		**60,066**	**35,353**	**16,000**	**111,419**	72,810
TOTAL ASSETS LESS CURRENT LIABILITIES		**98,532**	**403,451**	**16,000**	**517,983**	529,703
NET ASSETS		**98,532**	**403,451**	**16,000**	**517,983**	529,703
FUNDS	18					
Unrestricted funds					**501,983**	529,703
Restricted funds					**16,000**	-
TOTAL FUNDS					**517,983**	529,703

The financial statements were approved by the Board of Trustees and authorised for issue on .....10th June, 2021..... and were signed on its behalf by:



.....
J Turnbull - Trustee

The notes form part of these financial statements

1. STATUTORY INFORMATION

Hereford & Worcester Scout County is an unincorporated charity registered with the Charity Commission for England and Wales. The charity's principal address is 16 Northwick Close, Worcester, WR3 7EF.

2. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The charity is exempt from preparing a cashflow statement because it is not a larger charity.

INCOME
Income from grants and donations is recognised on a performance basis in the period in which the charity is entitled to receipt and the amount can be measured with reasonable certainty.

Government grant income has been received by way of the Coronavirus Job Retention Support Scheme and the Coronavirus Retail, Hospitality & Leisure Grant. The income has been classed as grant income and has been recognised on a performance basis.

Membership subscriptions are considered to be, in substance, donations rather than payment for services. Membership subscriptions are recognised over the subscription period on a straight-line basis.

Income from charitable activities for services provided is recognised in line with the provision of those services.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received.

Investment income is recognised when the relating investments issue notice of distribution to its investors.

Interest income is recognised for all interest-bearing instruments on an accruals basis.

EXPENDITURE
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. 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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

TANGIBLE FIXED ASSETS
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	-	10% on cost
Scouting equipment	-	10% on cost
Motor vehicles	-	20% on cost

continued...

2. ACCOUNTING POLICIES - continued

TANGIBLE FIXED ASSETS
Included within Freehold Property is the Don Vince Building Extension at a cost of £16,170 and this is being depreciated on a straight line over ten years. The remainder of Freehold Buildings includes Freehold Land and Buildings, Caravans and Stores. The Freehold Land has a value of £13,815 and is not depreciated. The remaining buildings are being depreciated on a straight line over 10 years, commencing from 1 April 2018. Previously these buildings were not depreciated due to the high level of maintenance required for upkeep, however since the buildings are a mix of construction types it has been deemed appropriate to apply depreciation at the same rate of the Don Vince building from the transition to FRS 102. In the future the Trustees may source a professional assessment of the condition and current lifespan of these buildings.

Assets costing less than £500 are not capitalised.

INVESTMENTS
Investments quoted on a recognised stock exchange or whose value derives from them (CIFs, etc) are valued at market value at the year end. Both realised and unrealised gains are shown under 'net gains / (losses) on investments' on the face of the SoFA.

STOCKS
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

TAXATION
The charity is exempt from tax on its charitable activities.

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.

PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS
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.

FINANCIAL INSTRUMENTS
The charity has elected to apply the provisions of Section 11' Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised when the charity becomes party to contractual provisions of the instrument.

Financial assets are offset, with the net amounts presented in the accounts where there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic Financial Assets
Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

Basic Financial Liabilities
Basic financial liabilities, including trade and other payables, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of future receipts, discounted at a market rate of interest. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of the operations from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction cost.

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3. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	2,814	1,314
Gift aid	304	290
Legacies	16,000	-
Grants	37,348	-
Gross subscription income - including subs collected as agent of The Scout Association	233,960	220,800
Subscription income paid over to The Scout Association	(166,697)	(160,848)
	123,729	61,556

Grants received, included in the above, are as follows:

	2021	2020
	£	£
Coronavirus Job Retention Grant	9,013	-
Coronavirus Retail, Hospitality & Leisure Grant	28,335	-
	37,348	-

4. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Shop income	6	4,462

5. INVESTMENT INCOME

	2021	2020
	£	£
Bank interest	59	80
Investment income	1,221	1,077
	1,280	1,157

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Grant funding of activities (see note 7)	Support costs (see note 8)	Totals
	£	£	£	£
Kinver campsite	87,521	-	1,031	88,552
Administration, adult training & support	51,606	-	4,388	55,994
Events and activities	11,313	-	-	11,313
Grants	-	180	-	180
	150,440	180	5,419	156,039

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7. GRANTS PAYABLE

	2021	2020
	£	£
Grants	**180**	16,839

The total grants paid to individuals during the year was as follows:

	2021	2020
	£	£
Grants to individuals	**180**	16,839

8. SUPPORT COSTS

	Management	Finance	Governance costs	Totals
	£	£	£	£
Kinver campsite	**962**	**69**	**-**	**1,031**
Administration, adult training & support	**2,134**	**328**	**1,926**	**4,388**
	3,096	**397**	**1,926**	**5,419**

Support costs, included in the above, are as follows:

	Kinver campsite	Administration, adult training & support	2021 Total activities	2020 Total activities
	£	£	£	£
Telephone	**962**	**-**	**962**	**916**
Postage and stationery	**-**	**2,134**	**2,134**	**1,915**
AGM Meetings & Conference	**-**	**-**	**-**	**5,130**
Bank charges	**69**	**328**	**397**	**323**
Independent examination	**-**	**1,926**	**1,926**	**1,488**
	1,031	**4,388**	**5,419**	**9,772**

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2021 nor for the year ended 31st March 2020.

TRUSTEES' EXPENSES

During the year ended 31 March 2021 travel expenses totalling £196 were reimbursed to two trustees for travel whilst performing Scouting roles. In the prior year travel expenses totalling £4,396 were reimbursed to five trustees.

10. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	**31,714**	5,178
Social security costs	**(377)**	377
Other pension costs	**757**	124
	32,094	5,679

The average monthly number of employees during the year was as follows:

	2021	2020
Kinver staff	**2**	2

continued...

10. STAFF COSTS - continued

No employees received emoluments in excess of £60,000.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Unrestricted Kinver fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	61,086	470	-	61,556
Charitable activities				
Kinver campsite	-	75,524	-	75,524
Events and activities	328,318	-	-	328,318
Other trading activities	-	4,462	-	4,462
Investment income	1,157	-	-	1,157
Total	390,561	80,456	-	471,017
EXPENDITURE ON				
Raising funds	-	2,725	-	2,725
Charitable activities				
Kinver campsite	-	131,411	-	131,411
Administration, adult training & support	47,727	-	-	47,727
Events and activities	337,383	-	-	337,383
Grants	16,839	-	-	16,839
Total	401,949	134,136	-	536,085
Net gains/(losses) on investments	(1,246)	-	-	(1,246)
NET INCOME/(EXPENDITURE)	(12,634)	(53,680)	-	(66,314)
RECONCILIATION OF FUNDS				
Total funds brought forward	90,456	505,561	-	596,017
TOTAL FUNDS CARRIED FORWARD	77,822	451,881	-	529,703

12. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Independent examiner's fee in respect of external scrutiny	**1,926**	1,488

continued...

13. TANGIBLE FIXED ASSETS

	Freehold property £	Scouting equipment £	Motor vehicles £	Totals £
COST				
At 1st April 2020 and 31st March 2021	**531,483**	**63,421**	**7,080**	**601,984**
DEPRECIATION				
At 1st April 2020	**111,619**	**63,421**	**5,664**	**180,704**
Charge for year	**51,766**	**-**	**1,416**	**53,182**
At 31st March 2021	**163,385**	**63,421**	**7,080**	**233,886**
NET BOOK VALUE				
At 31st March 2021	**368,098**	**-**	**-**	**368,098**
At 31st March 2020	419,864	-	1,416	421,280

14. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1st April 2020	**35,613**
Revaluations	**2,853**
At 31st March 2021	**38,466**
NET BOOK VALUE	
At 31st March 2021	**38,466**
At 31st March 2020	35,613

There were no investment assets outside the UK.

15. STOCKS

	2021 £	2020 £
Kinver shop stock	**1,405**	1,665

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other debtors	**298**	1,950
Social security	**2,134**	-
Accrued income	**322**	-
Prepayments	**2,679**	21,844
	5,433	23,794

continued...

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Social security and other taxes	-	1,185
Pensions	1,827	300
Other creditors	956	-
Deferred income	211,690	233,861
Accrued expenses	1,735	2,846
	216,208	238,192

Of the deferred income of £211,690, £32,575 relates to income received for trips taking places after the year end. The remaining £179,115 relates to membership fees received prior to the year end but which relate to 21/22. As per the accounting policy for subscription income, this income is recognised on a pro rata basis for the period to which it relates.

	2020	2020
	£	£
Deferred income brought forward	233,861	157,232
Subscription income released in the year	(189,120)	-
Event income released in the year as the event takes place(or cancelled due to Covid-19)	(44,316)	(155,255)
Subscription income deferred	179,115	189,120
Event income deferred	32,150	42,764
Deferred income carried forward	211,690	233,861

18. MOVEMENT IN FUNDS

	At 1.4.20	Net movement in funds	Transfers between funds	At 31.3.21
	£	£	£	£
Unrestricted funds				
General fund	61,722	19,464	(14,404)	66,782
Unrestricted Kinver fund	451,881	(48,430)	-	403,451
International fund	1,750	1,246	14,404	17,400
New Scout Logo - Group Signs fund	1,350	-	-	1,350
Hardship fund	8,000	-	-	8,000
County Building Set Up fund	5,000	-	-	5,000
	529,703	(27,720)	-	501,983
Restricted funds				
Mary Cotterell Trust	-	16,000	-	16,000
TOTAL FUNDS	529,703	(11,720)	-	517,983

continued...

18. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	**84,107**	**(66,274)**	**1,631**	**19,464**
Unrestricted Kinver fund	**41,382**	**(89,812)**	**-**	**(48,430)**
International fund	**1,460**	**(214)**	**-**	**1,246**
	126,949	**(156,300)**	**1,631**	**(27,720)**
Restricted funds				
Mary Cotterell Trust	**16,000**	**-**	**-**	**16,000**
TOTAL FUNDS	**142,949**	**(156,300)**	**1,631**	**(11,720)**

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.20 £
Unrestricted funds				
General fund	63,340	4,205	(5,823)	61,722
Unrestricted Kinver fund	505,561	(53,680)	-	451,881
International fund	7,000	(10,950)	5,700	1,750
New Scout Logo - Group Signs fund	1,365	(15)	-	1,350
New S.A.S Unit fund	1,000	(1,123)	123	-
Hardship fund	8,000	-	-	8,000
Legacy fund	4,751	(4,751)	-	-
County Building Set Up fund	5,000	-	-	5,000
	596,017	(66,314)	-	529,703
TOTAL FUNDS	596,017	(66,314)	-	529,703

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	390,561	(385,110)	(1,246)	4,205
Unrestricted Kinver fund	80,456	(134,136)	-	(53,680)
International fund	-	(10,950)	-	(10,950)
New Scout Logo - Group Signs fund	-	(15)	-	(15)
New S.A.S Unit fund	-	(1,123)	-	(1,123)
Legacy fund	-	(4,751)	-	(4,751)
	471,017	(536,085)	(1,246)	(66,314)
TOTAL FUNDS	471,017	(536,085)	(1,246)	(66,314)

TRANSFERS BETWEEN FUNDS

During the year £14,404 was transferred from the General fund to the International fund in order to increase the funds available for grant awards.

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19. RELATED PARTY DISCLOSURES

During the year ended 31 March 2021 expenses totalling £169 were waived by two trustees. This balance has been included within donations and no conditions have been attached to these donations. In the prior year expenses totalling £435 were waived by five trustees.

20. PURPOSE OF FUNDS

UNRESTRICTED FUNDS

General Fund

The unrestricted general fund can be used for any charitable purpose within the charity's objects and approved by the Trustees.

DESIGNATED FUNDS

Kinver Fund

The Trustees have designated net proceeds from Kinver camp activities to be used to maintain and develop the County Campsite at Kinver.

International Fund

These are funds which have been designated for the purpose of supporting members attending Scouting events in other countries.

New Scout Logo - Group Signs fund

These are funds which have been designated for the purpose of grants towards the cost of Scout Group HQ signs with the new Scout brand logo.

New S.A.S Unit fund

These are funds which have been designated for the provision of outdoor activities for Scouts & Guides.

Hardship fund

These are funds which have been designated for the purpose of supporting members to participate in Scouting events that they otherwise could not afford.

Legacy fund

These are funds which have been designated for the purpose of purchasing equipment for Shirejam 2019 which can be re-used at future events.

County Building Set Up fund

These are funds which have been designated for the purpose of equipping a suitable property as a County HQ.

RESTRICTED FUNDS

Mary Cotterell Trust fund

This fund is restricted for the purpose of supporting children in Herefordshire as far as this may be possible.

Detailed Statement of Financial Activities for the Year Ended 31st March 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	**2,814**	1,314
Gift aid	**304**	290
Legacies	**16,000**	-
Grants	**37,348**	-
Gross subscription income - including subs collected as agent of The Scout Association	**233,960**	220,800
Subscription income paid over to The Scout Association	**(166,697)**	(160,848)
	123,729	61,556
Other trading activities		
Shop income	**6**	4,462
Investment income		
Bank interest	**59**	80
Investment income	**1,221**	1,077
	1,280	1,157
Charitable activities		
Kinver Camping & Activity	**6,389**	75,524
Activate Scout Support Unit	**104**	1,483
Young Leaders Camps	**-**	3,710
Operation Bald Eagle	**-**	8,472
World Scout Jamboree	**-**	166,618
Shirejam	**-**	129,800
Duke of Edinburgh	**213**	1,264
Explorer Scouts	**-**	3,432
Explorer Belt	**-**	12,227
Shire District Camp	**-**	658
Eurojam	**6,739**	-
Norway	**3,088**	-
Activities and events sundries	**335**	654
Bear Hunt Badge & Camp Pow Wow	**1,066**	-
	17,934	403,842
Total incoming resources	**142,949**	471,017
EXPENDITURE		
Other trading activities		
Shop purchases	**261**	2,725
Charitable activities		
Warden honorarium and travel	**4,358**	10,437
Wages	**31,714**	5,178
Social security	**(377)**	377
Pensions	**757**	124
Insurance	**7,526**	7,069
Light, heat and rates	**3,853**	8,159
Carried forward	**47,831**	31,344

Detailed Statement of Financial Activities for the Year Ended 31st March 2021

	2021 £	2020 £
Charitable activities		
Brought forward	**47,831**	31,344
Admin and training sundries	**5,356**	1,022
Activate Scout Active Support	**100**	707
Young Leaders Camps	**-**	3,625
Operation Bald Eagle	**-**	9,998
World Scout Jamboree	**-**	172,891
Shirejam	**-**	131,944
Equipment and instructors	**-**	2,447
Duke of Edinburgh	**251**	885
Explorer Belt	**-**	12,430
Scout Sections	**-**	2,963
Eurojam	**6,390**	-
Adult Training	**589**	18,537
Regional Levy	**-**	600
Shire District	**-**	916
Activities and events sundries	**154**	2,441
Explorer Scouts	**76**	3,512
Norway	**2,868**	-
Bear Hunt Badge & Camp Pow Wow	**1,474**	-
Maintenance and housekeeping	**2,980**	15,433
Repairs and renewals	**18,756**	25,589
Travelling	**1,038**	7,961
Computer and website	**9,394**	7,203
Professional fees	**-**	1,118
Freehold property	**51,767**	51,767
Motor vehicles	**1,416**	1,416
Grants to individuals	**180**	16,839
	150,620	523,588
Support costs		
Management		
Telephone	**962**	916
Postage and stationery	**2,134**	1,915
AGM Meetings & Conference	**-**	5,130
	3,096	7,961
Finance		
Bank charges	**397**	323
Governance costs		
Independent examination	**1,926**	1,488
Total resources expended	**156,300**	536,085
Net expenditure before gains and losses	**(13,351)**	(65,068)
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	**1,631**	(1,246)
Net expenditure	**(11,720)**	(66,314)