

**West Lothian Drug & Alcohol Service
(a company limited by guarantee)**

Report and Financial Statements

for the year ended 31 March 2018

Charity number: SC005776

Company number: SC212157

West Lothian Drug & Alcohol Service

Legal and Administrative Information

Charity name West Lothian Drug & Alcohol Service (WLDAS)

Charity registration number SC005776

Company registration number SC212157

Board of Management

Paul Thomson	Chair
Gill Cottrell	Vice Chair
Alyson Campbell	Treasurer
Alexander Milne	
Vicky Wan	
Elaine Kerridge	
Moira Connacher	

Company secretary Brian Pringle

Senior management

Brian Pringle	General Manager
Heather Watson	Deputy Manager

Principal office and Registered office

Floor 1
The Almondbank Centre
Shiel Walk, Craigshill,
Livingston
EH54 5EH

Auditors

Alexander Sloan
Accountants and Statutory Auditor
50 Melville Street
Edinburgh
EH3 7HF

Bankers

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

West Lothian Drug & Alcohol Service

Report of the Board of Management for the year ended 31 March 2018

Organisational structure

West Lothian Drug & Alcohol Service Board of Management meets quarterly and is responsible for setting the strategic direction of the charity, monitoring performance and ensuring that governance structures reflect best practice. At present, the Board has members from a variety of professional backgrounds relevant to the work of the charity. The Company Secretary also sits on the Board but has no voting rights.

A finance sub-group has been established which is chaired by the organisation's Treasurer and comprises members of the Board, senior managers and the Senior Finance and Facilities Administrator. This group reports directly to the full Board at the quarterly meetings.

A scheme of delegation is in place and day-to-day responsibility for the provision of the services rests with the senior management team. The General Manager is responsible for ensuring that the charity delivers the services specified and that key performance outcomes are met. The General and Deputy Managers have responsibility for the day-to-day operational management, individual supervision of the respective staff teams and also ensuring that the teams continue to develop their knowledge and skills in line with good practice and meeting recognised standards. They are supported by senior workers who are responsible to the Duty Manager, and provide line management support and supervision to the counselling staff.

Related parties

At a national level, drug treatment and support services are steered by the Scottish Government's drug strategy "The Road to Recovery" and our alcohol services by the national alcohol strategy "Changing Scotland's Relationship with Alcohol". The local Alcohol and Drug Partnership is charged with the responsibility for delivering the strategy at a local level. It is also responsible for the commissioning of appropriate services. West Lothian Alcohol and Drug Partnership (WLADP) includes representatives from, amongst others, the local authority, health and voluntary sector agencies. The General Manager represents the organisation on this group and the Deputy Manager deputises when required.

Tobacco prevention and stop smoking services are steered at a national level by the Scottish Government's "Creating a Tobacco Free Generation - A Tobacco Control Policy for Scotland". NHS Lothian is responsible for its implementation across Lothian. The General Manager meets with key staff within this team on a regular basis. He also chairs the West Lothian Tobacco Free Generation Group which has a membership from health, local authority and 3rd sector organisations.

Both managers sit on various multi-agency planning and policy groups at local and national level.

Risk management

The Board of Management has conducted a review of the major risks to which the charity may be exposed. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. In November 2017, the charity's Financial Procedures Manual was approved.

West Lothian Drug & Alcohol Service

Report of the Board of Management for the year ended 31 March 2018

Education and Training

Our Smoke Free Homes and Zones work with NHS Lothian has continued this year with slightly increased funding.

A new project, Sexually Transmitted Infections and Sexual Health (STASH) which we co-delivered in three schools and supported delivery in a further two as well as delivering training to staff. This was received very favourably, and funding is being sought to extend the scope of this project.

Funding had been received to carry out tobacco education and training aimed at 16-24 year olds as well as supporting some work place policies but after some discussion with NHS Lothian, the focus of this work changed to conduct research into requirements and to make recommendations of what needed to happen to allow work in this area to move forward.

The final year of co-ordinating and delivering the Decipher ASSIST peer influence tobacco prevention programme has been completed on behalf of NHS Lothian throughout Lothian Region. WLDAS positive contribution to this work was highlighted at a national feedback session on this work. While NHS Lothian has decided not to extend their involvement in the Decipher ASSIST programme, we are exploring a number of different options with other Health Boards to continue this work as well as considering the potential of using this approach in the area of gambling.

Counselling, Support and Community Rehabilitation

Following the discontinuation of the Moving on Service work, some service reconfiguration was required in connection with the Therapeutic Support Service (TSS) contract. The service continued to meet all of the required HEAT targets for waiting times throughout the period. WLDAS were successful in their application to continue this work through a rigorous tender process and secured a contract for three years from 1st April 2018 with the potential of a two-year extension thereafter.

We remain one of the key agencies of West Lothian Addictions Care Partnership where all the drug agencies in West Lothian work together on joint assessments of the referrals received and to direct clients into the most appropriate drug service based on their needs. Through this partnership with our colleagues in the NHS Addictions Service and the West Lothian Council's Social Work Addiction Team, we provide Drop in Clinics across the area to allow people quicker access to treatment and support.

Our Grief Matters service funded by Children in Need to provide counselling and support for young people between 12 and 18 who have experienced a sudden or unexpected death entered its final year. While the service is primarily for engagement with young people, support and guidance is also provided for parents and training for staff working with young people. Further funding for this project is being sought.

WLDAS continues to be a member of COSCA and provides ongoing supervision and training to support the staff team and ensure the quality of our services.

West Lothian Drug & Alcohol Service

Report of the Board of Management for the year ended 31 March 2018

Investment policy

Aside from retaining a prudent amount in reserves each year, most of the charity's funds are to be spent in the shorter term. No money is held for more than one year in a fixed term deposit account without being reviewed.

PLANS FOR FUTURE PERIODS

The charity plans to continue the activities outlined above in the forthcoming years, subject to satisfactory and realistic funding arrangements. Our contract with West Lothian Council through the West Lothian Alcohol & Drug Partnership for counselling is secured until 31st March 2021 with a possible extension for a further two years after that.

We are continuing our plan on increasing our funders to reduce reliance on NHS Lothian and the West Lothian Alcohol and Drug Partnership who are our main sources of funding. We value their investment and trust in the organisation but realise as public bodies that their budgets are coming under increasing pressure and the funding available from them may reduce in the future.

We were successful in two funding bids which will begin in the new financial year. The first, LEADER funding which will allow the Family Support provision to be extended by offering more groups across West Lothian and provide additional 1:1 support. Secondly, we secured a place on the Group Work Framework where West Lothian Council can choose, depending on need and demand, from a range of providers and groups. We subsequently learned that WLDAS had been selected to deliver in two of the lots.

We continue to implement our strategic plan which was finalised in June 2016. It gives us a clear focus for future developments. We have agreed areas for seeking funding and are actively pursuing those.

We have had some success this year in generating income through our training and education expertise and continue to explore opportunities to work with national partners in this area.

We continue actively pursuing new Board members and ensure that we have strong governance structures in place and have a well-rounded, fit for purpose organisation. The work with ACOSOVO Path to Improvement initiative has been concluded and has had a positive impact on the organisation.

RESPONSIBILITIES OF THE BOARD OF MANAGEMENT

The Board of Management (who are Trustees for the purpose of charity law and Directors for the purposes of company law) are responsible for preparing the Report of the Board of Management and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Board of Management to prepare financial statements 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 that period. In preparing these financial statements, the Board of Management are required to:

West Lothian Drug & Alcohol Service

Independent Auditor's Report to the Members and Trustees of West Lothian Drug & Alcohol Service

Opinion

We have audited the financial statements of West Lothian Drug & Alcohol Service for the year ended 31 March 2018 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2018 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Board of Managements' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Board of Management has not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The Board of Management is responsible for the other information. The other information comprises the information included in the Report of the Board of Management, other than the financial statements and our Auditor's report thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

West Lothian Drug & Alcohol Service

Independent Auditor's Report to the Members and Trustees of West Lothian Drug & Alcohol Service

Auditor's responsibilities for the audit of the financial statements

This report is made solely to the charitable company's Members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charity's Trustees, as a body, in accordance with Section 44 (1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the Members and Trustees those matters we are required to state to them in an Auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, its Members as a body and its Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

We have been appointed as Auditor under Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Management.
- conclude on the appropriateness of the Board of Managements' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

West Lothian Drug & Alcohol Service
Statement of Financial Activities
(Incorporating Income and Expenditure Account)

for the year ended 31 March 2018

		Unrestricted				
	Notes	General funds £	Designated funds £	Restricted funds £	2018 Total £	2017 Total £
Income from:						
Donations	2	1,118	-	-	1,118	2,177
Charitable activities	3	6,481	631,271	36,735	674,487	898,843
Other trading activities	4	6,529	-	-	6,529	300
Investment income	5	210	-	-	210	1,555
Total income		<u>14,338</u>	<u>631,271</u>	<u>36,735</u>	<u>682,344</u>	<u>902,875</u>
Expenditure on:						
Charitable activities	6	(68,911)	(657,817)	(63,510)	(790,238)	(955,265)
Total expenditure		<u>(68,911)</u>	<u>(657,817)</u>	<u>(63,510)</u>	<u>(790,238)</u>	<u>(955,265)</u>
Net expenditure						
before transfers between funds		(54,573)	(26,546)	(26,775)	(107,894)	(52,390)
Transfers between funds		1,043	(1,043)	-	-	-
Net movement in funds		<u>(53,530)</u>	<u>(27,589)</u>	<u>(26,775)</u>	<u>(107,894)</u>	<u>(52,390)</u>
Reconciliation of funds						
Total funds brought forward		529,257	58,329	18,582	606,168	658,558
Total funds carried forward		<u>475,727</u>	<u>30,740</u>	<u>(8,193)</u>	<u>498,274</u>	<u>606,168</u>

The Statement of Financial Activities includes all gains and losses in the year. All income and expenditure derive from continuing activities.

The notes on pages 16 to 28 form an integral part of these financial statements.

West Lothian Drug & Alcohol Service

**Statement of Cash Flows
for the year ended 31 March 2018**

Notes	2018 £	2017 £
Reconciliation of net income/(expenditure) to net cashflow from operating activities		
Net income/(expenditure) (per the Statement of Financial Activities)	(107,894)	(52,390)
Depreciation	2,697	4,306
Interest from investments	(210)	(1,555)
(Increase) in debtors	(21,398)	(4,887)
(Decrease) / increase in creditors	(51,980)	5,787
Net cash provided by/(used in) operating activities	<u>(178,785)</u>	<u>(48,739)</u>
Cash flow statement		
Net cash outflow from operating activities	(178,785)	(48,739)
Cash flows from investing activities:		
Interest from investments	210	1,555
Purchase of property, plant and equipment	-	(243)
Net cash provided by/(used in) investing activities	<u>210</u>	<u>1,312</u>
Change in cash and cash equivalents in the reporting period	(178,575)	(47,427)
Cash and cash equivalents at the beginning of the reporting period	659,352	706,779
Cash and cash equivalents at the end of the reporting period	<u>480,777</u>	<u>659,352</u>

West Lothian Drug & Alcohol Service

Notes to the Financial Statements for the year ended 31 March 2018

1.6. Grants receivable

Income from government and other grants, whether 'capital' or 'revenue' in nature, are recognised when the charity has unconditional entitlement to the funds, it is probable that the income will be received, the amount can be measured reliably. Unconditional entitlement will be achieved once any performance or other conditions attached to the grants have been met, or fulfilment of those conditions is wholly within the control of the charity.

Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

1.7. Income from Charitable Activities

Income from charitable activities includes income earned both from the supply of goods or services under contractual arrangements and from performance-related grants which have conditions that specify the provision of particular goods or services to be provided by the charity. Income from charitable activities is recognised as earned (as the related goods or services are provided).

1.8. Other trading activities

Income from other trading activities includes income earned from both trading activities to raise funds for the charity and income from fundraising events and is recognised when the charity has entitlement to the funds, it is probable that these will be received and the amounts can be measured reliably.

1.9. Investment income

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

1.10. 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 settlement will be required and the amount of the obligation can be measured or estimated reliably.

Liabilities are measured on recognition at historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date. The exception is that certain financial instruments must be adjusted to their present value; these include financial liabilities where settlement is deferred for more than 12 months after the reporting date.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

1.11. Expenditure on Charitable Activities

Expenditure on charitable activities includes all costs incurred by the charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities. The costs of charitable activities presented in the Statement of Financial Activities includes the costs of both direct service provision and the payments of grant awards if applicable.

1.12. Support costs

Support costs are incurred supporting the charity's activities and include expenditure associated with administrative and finance functions, business support, HR, IT and governance. These support functions are shared across the charity's activities and are apportioned across those activities in order to arrive at the full cost for each reported activity. The method of apportionment adopted by the charity are outlined in the notes to the financial statements.

West Lothian Drug & Alcohol Service

Notes to the Financial Statements
for the year ended 31 March 2018

1.21. Cash at Bank and in Hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.22. Creditors and Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1.23. Deferred income

Grant income is deferred where the grant is subject to performance-related conditions and is received in advance of delivering services required. Where grant income is deferred it is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance related conditions that limit recognition are met. See also Note 15.

1.24. Taxation

The charity is exempt from corporation tax on its activities and accordingly no provision is made for corporation tax in the financial statements.

1.25. Judgements and estimates

In preparing the financial statements, the Board of Management is required to make estimates and assumptions which affect reported income, expenses, assets, and liabilities. Use of available information and application of judgement are inherent in the formation of estimates, together with past experience and expectations of future events that are believed to be reasonable under the circumstances. Actual results in the future could differ from such estimates.

2. Donations

	2018	2017
	£	£
Donations	1,118	2,177
	<u>1,118</u>	<u>2,177</u>

West Lothian Drug & Alcohol Service

**Notes to the Financial Statements
for the year ended 31 March 2018**

6. Costs of charitable activities

	Direct activities £	Support costs £	Total 2018 £	Total 2017 £
Staff costs	597,108	98,859	695,967	847,461
Training costs	21,484	-	21,484	25,915
Premises costs	17,681	32,320	50,001	57,227
Running costs	-	11,225	11,225	13,817
Legal and professional fees	-	2,922	2,922	3,601
Depreciation	-	2,697	2,697	4,305
Governance Costs	-	5,942	5,942	2,939
	<u>636,273</u>	<u>153,965</u>	<u>790,238</u>	<u>955,265</u>

7 Auditor's Remuneration

	2018 £	2017 £
External audit of financial statements including VAT	5,112	4,980
Adjustment for under/(over)accrual in prior years	830	(1,287)
	<u>5,942</u>	<u>3,693</u>

8. Net income/(expenditure) for the year

	2018 £	2017 £
Net expenditure is stated after charging:		
Depreciation and other amounts written off tangible assets	2,697	4,305
Operating lease rentals		
- Other	<u>2,815</u>	<u>2,815</u>

West Lothian Drug & Alcohol Service

Notes to the Financial Statements
for the year ended 31 March 2018

12. Tangible fixed assets	Fixtures, fittings and equipment £	Total £
Cost		
At 1 April 2017	55,809	55,809
At 31 March 2018	55,809	55,809
Depreciation		
At 1 April 2017	52,742	52,742
Charge for the year	2,697	2,697
At 31 March 2018	55,439	55,439
Net book values		
At 31 March 2018	370	370
At 31 March 2017	3,067	3,067
13. Debtors	2018 £	2017 £
Trade debtors	22,143	2,575
Other debtors	-	2,906
Prepayments and accrued income	4,796	60
	26,939	5,541
14. Creditors: amounts falling due within one year	2018 £	2017 £
Trade creditors	899	2,202
Accruals and deferred income	8,913	59,590
	9,812	61,792

West Lothian Drug & Alcohol Service

**Notes to the Financial Statements
for the year ended 31 March 2018**

18. Unrestricted Designated Funds

	1 Apr '17	Income	Expenditure	Transfers	31 Mar '18
	£	£	£	£	£
Premises Fund	21,939	-	-	-	21,939
Capital Fund	3,067	-	(2,697)	-	370
Psych Services Fund	29,308	484,928	(513,976)	-	260
Moving On Service	-	16,073	(15,030)	(1,043)	-
Tobacco Education & Cessation	4,015	130,270	(126,114)	-	8,171
	<u>58,329</u>	<u>631,271</u>	<u>(657,817)</u>	<u>(1,043)</u>	<u>30,740</u>

Purposes of Designated Funds

Premises Fund

The Board of Management has designated funds for the future development of the premises and to continue to meet health and safety requirements.

Capital Fund

The Board of Management has designated funds to cover future depreciation of assets.

Psych Services Fund

This fund is for drug and enhanced alcohol counselling provision with income from West Lothian Alcohol and Drug Partnership.

All contract income and related expenditure associated with the service is recorded through this designated fund.

Moving On Service

This fund is to provide services to offenders and vulnerable adults with income from West Lothian Alcohol and Drug Partnership.

All contract income and related expenditure associated with the service is recorded through this designated fund.

A transfer from the Designated Fund Moving On Service fund to General Funds was made on the discontinuation of that service.

Tobacco Education & Cessation

This fund is for tobacco prevention and education for primary school children with income from NHS Lothian.

All contract income and related expenditure associated with the service is recorded through this designated fund.

West Lothian Drug & Alcohol Service

Notes to the Financial Statements
for the year ended 31 March 2018

22. Financial Instruments

	31 March 2018	31 March 2017
	£	£
Financial Assets		
Financial assets measured at fair value	-	-
Financial assets measured at amortised cost	502,920	664,833
	<u>502,920</u>	<u>664,833</u>
Financial Liabilities		
Financial liabilities measured at amortised cost	<u>9,812</u>	<u>7,292</u>

Financial assets measured at fair value include the investment portfolio.

Financial assets measured at amortised cost include cash at bank, trade debtors, other debtors and accrued income.

Financial liabilities measured at amortised cost include trade creditors, other creditors and accruals.

West Lothian Drug & Alcohol Service

The following pages do not form part of the statutory accounts.

West Lothian Drug & Alcohol Service

Schedule of Expenditure
for the year ended 31 March 2018

	2018		2017	
	£	£	£	£
Expenditure				
Charitable activities				
<i>Staff costs</i>				
Wages and salaries	531,239		648,101	
Employer's NI contributions	44,022		57,201	
Staff pension costs	48,101		60,918	
External and other costs of staffing	72,605		81,241	
		695,967		847,461
<i>Training Costs</i>				
Training costs	21,484		25,915	
		21,484		25,915
<i>Premises costs</i>				
Other premises costs	11,922		15,158	
Rent and room hire	19,261		19,272	
Rates	1,251		2,243	
Insurance	4,505		5,164	
Telephone	9,486		10,672	
Computer costs	3,576		4,718	
		50,001		57,227
<i>Running costs</i>				
Bank Charges	402		281	
Staff Costs (General)	3,520		342	
Printing, stationery & publicity	7,170		13,013	
Repairs and maintenance	133		181	
		11,225		13,817
<i>Legal and professional costs</i>				
Legal and professional	2,922		3,601	
		2,922		3,601
<i>Depreciation and Gains/Losses</i>				
Depreciation on FF & equipment	2,697		4,305	
		2,697		4,305
<i>Governance Costs</i>				
Audit	5,942		3,693	
Annual Report/AGM Costs	-		(754)	
		5,942		2,939
Total of charitable activity expenditure		790,238		955,265
Total expenditure		790,238		955,265