

ANNUAL REPORT 2021-22

Penicuik Citizens Advice Bureau

Registered Charity no: SC014421

Highlights

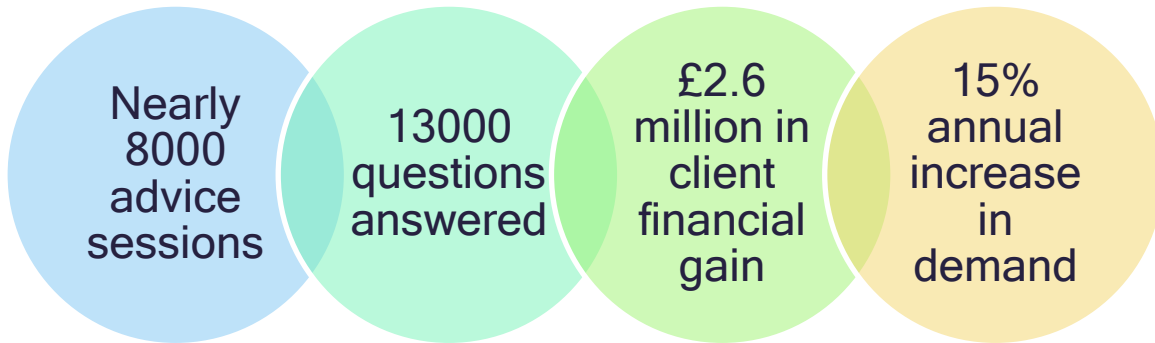
The ceremony to officially name our building Palmer House in honour of the achievements of our Trustee, and dear friend, Professor Sir Geoff Palmer.

Participating in 16 days of action against domestic violence and violence against women

One of our seasonal window displays.
Poppies for Remembrance Sunday



Executive summary



Operating Highlights

- Service maintained throughout pandemic
- Return to face to face and outreach services
- AIM HI and GIRFEC Projects extended for a further year
- Naming of our building in honour of our trustee, Professor Sir Geoff Palmer
- 33% increase in demand compared to pre-pandemic levels

Main office

Palmer House
John Street
Penicuik EH26 8AB

Opening Hours

Monday to Thursday
9:30 to 3:30
Friday 9:30 to 1:30

Advice & appointments

01968 675259

E mail

contact.us@penicuikcab.org.uk

Freephone Advice Line

0800 0327077

Money Advice

01968 679918

Web page

www.penicuikcab.org.uk

Facebook

www.facebook.com/penicuikcab

Registered Charity no: SC014421.

Company Limited by guarentee no: SC229838

CHAIRPERSON'S REMARKS

In my last report I commented with great pride on how the staff and volunteers had supported the community so well during the pandemic with great dedication, flexibility and ingenuity. Unfortunately, the economic headwinds since the pandemic have been acute and will be for some time. This impact is felt by the most needy in the community. Once again our staff and volunteers have risen to the challenge with great professionalism, integrity and empathy.

Levels of activity within the Bureau have continued to rise with financial difficulties forming the bulk of work. These can be complex and difficult to support but the professionalism and expertise of our staff and volunteers is the absolute cornerstone of why Citizens Advice is so valued by so many people. In 2021/22 we gained £2.6 million of financial gain for clients. This is not a one off. Penicuik CAB make this sort of return for clients year after year.

The Bureau cannot survive on its own however. We are dependent on a steady stream of trained volunteers to support our experienced staff. In common with other community based organisations we only survive and thrive if the community support us. Over many years we have been well supported by the community generally and Midlothian Council specifically - thank you!

We do need more support - as well as volunteer advisers we are always looking for members and trustees. I do hope if you are reading this you are motivated to find out more about how you could make a difference to the people of Midlothian.

Finally, can I extend my personal thanks my fellow trustees. We as a board are in no doubt that our role is to support the great work of staff and volunteers but that can only happen with a good board.

Thank you.

Kenny Napier

ABOUT THE PENICUIK CAB

The Penicuik Citizens Advice Bureau (CAB) is a registered charity and, although autonomous, we are members of the Scottish Association of Citizens Advice Bureaux (CAS) and have to abide by their conditions of membership and exacting quality standards. We are independently audited every quarter to ensure we maintain standards of advice. We deliver advice services across Midlothian.

The aims of the Scottish CAB Service are:

To ensure that individuals do not suffer through ignorance of their rights and responsibilities or of the service available, or through an inability to express their needs effectively; and equally

to exercise a responsible influence on the development of social policies and services, both locally and nationally.

We work with the Dalkeith CAB to deliver holistic, cost effective, independent generalist and specialist advice to the residents of Midlothian.

As well as our specialist staff we also have a team of trained volunteer advisers and volunteer trustees. Together, we deliver professional, high quality, dependable advice to anyone who needs it.

Why not join us?

Empowering local communities
by providing free and
confidential advice.

Penicuik CAB Free Advice Line 0800 0327077



OUR TEAM

Manager

Sue Peart

Assistant Manager

Russell Gray

Advisers

Anne Beattie

Christine McFadzen

Robert Calder

Margaret Rintoul

Shena Glanvil

Pat Rooke

Linda Rose Grady

Martin Slater

Judith Hawker

Viv Thomson

Mandy Hudson-Windsor

Jacky Thomson

Ross Hunter

David Tracey

Duncan Jenkins

Dawn Windsor

James McDonald

Administration

Toby Peart

Cleaning services

Jacky Gibson

Accountant

Heather Moore MAAT

Trustees

Sharyn Bennet

Lyn Bertram

Nicholas Grier

Michele Lindsay

Kenny Napier (Chair)

Professor Sir Geoff Palmer

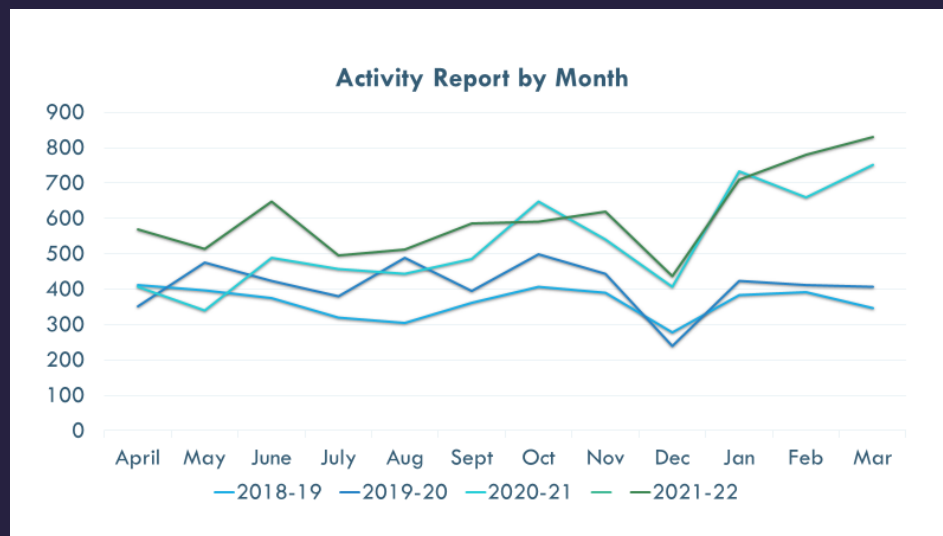
Isabel Stenhouse

Demands on the service continue to increase with a 33% increase over the number of client contacts compared to pre-pandemic levels. Penicuik Bureau was manned throughout the pandemic delivering services by phone, post and e mail until face to face appointments could resume.

WHAT WE DO

- We provide free, confidential, holistic advice on any subject to the residents of Midlothian.
- We are independently assessed quarterly for the quality of our advice
- We undertake benefit checks and help people apply for benefits or appeal a benefit decision
- We are qualified and licensed to provide debt and money advice
- We train volunteers to a high standard to deliver advice
- We provide advice in person, by telephone or by e mail and at venues across Midlothian.

During the pandemic continued to provide advice via telephone and e mail, including debt advice and completing complex benefit applications on behalf of clients.



33% increase in demand compared to pre-pandemic levels

Ward	Clients	Issues helped with
Bonnyrigg	632	1157
Dalkeith	533	939
Midlothian East	417	705
Midlothian South	463	833
Midlothian West	1883	3052
Penicuik	2186	3498
Not known	1176	1807

Operating Highlights

Nearly 8000 advice sessions



Over 13000 questions answered

364 outreach sessions delivered	AIM HI Project	GIRFEC Income maximisation Project	Money Advice
<ul style="list-style-type: none"> • Loanhead Library • Lasswade Library • Loanhead Miners • Loganlea • Community Hospital 	<ul style="list-style-type: none"> • 581 client contacts • 1417 issues dealt with • £159,808 in financial gain for clients 	<ul style="list-style-type: none"> • 390 client contacts • 850 issues dealt with • £158,009 in financial gain for clients 	<ul style="list-style-type: none"> • 933 client contacts • 251 new cases • £1,941,483 of debt negotiated • £340,531 in financial gain for clients

Looking Ahead

- Outreach advice sessions at the Penicuik Hub (Foodbank)
- Outreach sessions at Midlothian Community Hospital and Highbank
- Income Maximisation delivery at Hawthorn Children and Families Centre
- Face to face services restored at the 6 Midlothian Sure Start Centres

Case Study:

The client was referred by Social Work. In addition to supporting the client with benefit claims and debt, two successful appeals were lodged:

Background

The client had been disallowed (i) Child Tax Credit (CTC) and then (ii) Universal Credit (UC) for her third child, born as part of a multiple birth. However, the client met the criteria for multiple birth exceptions and was therefore entitled to an amount of CTC/UC for that child.

Advice

- (i) The adviser identified issues with time limits and that an Appeal on CTC would have to be made before the deadline date.

- (ii) The adviser applied special circumstances ('*exceptions*') and requested a Mandatory Reconsideration on the UC claim.

CTC Time Limits. The CTC error happened in 2017. However, HMRC will only change their decision if they made a mistake - '*official error*' - AND the decision letter was sent no more than 5 years ago. Consequently, the adviser only had six days to submit an Appeal before the deadline date.

UC Mandatory Reconsideration Outcome: DWP refused to pay for the third child, effectively saying client did not fit the criteria so was not eligible to receive payment for the child. They also stated (incorrectly) that the client could not request a Mandatory Reconsideration as the DWP' decision was based on policy.

Appeals: the adviser submitted an Appeal to HMRC on the CTC claim within the deadline date. She also challenged the DWP' refusal of the Mandatory Reconsideration and submitted an appeal to DWP on the UC claim. Both Appeals were successful and client was awarded around £15,000 arrears. An ongoing allowance for the child (£244.58 monthly) is also now in payment.

Outcome: Client said she has cleared her debt with the payment. As a result, her mental health has improved and home life is much better for the children. Client has also started taking driving lessons and hopes this will lead to employment in the care profession.

FINANCIAL STATEMENTS

For the year ended 31 March 2022

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Statutory information for the year ended 31 March 2022

The Directors submit their report together with the financial statements for the year ended 31 March 2022.

Reference and Administrative Information

Charity name	Penicuik Citizens Advice Bureau
Charity number	SC014421
Company number	SC3229838
Registered Office	Palmer House, John Street, Penicuik, EH26 8AB
Directors/Trustees	Sharyn Bennett Lynn Bertram Nicholas Grier Michele Lindsay Kenny Napier Sir Geoff Palmer OBE Isabel Stenhouse
Accountant	Heather Moore MAAT, HMM Accounting Services
Independent Examiner	Paul Brien CA, MRA Business Services Ltd
Bankers	The Royal Bank of Scotland TSB

Directors' report.

Structure, governance and management

Governing document. The Penicuik Citizens Advice Bureau is an independent service which provides free, impartial and confidential advice and information to the community it serves. It is a registered charity in Scotland and a company limited by guarantee whose members are made up of representatives of community groups, local residents, volunteers and staff. It is operated under the rules of its Constitution. In order to operate as a Citizens Advice Bureau, Penicuik Citizens Advice Bureau must comply with the Membership Scheme Standards as approved by the Scottish Association of Citizens Advice Bureau (Citizens Advice Scotland).

Recruitment and appointment of new trustees. The Directors are the trustees of the charity and are legally responsible for the overall operation of the bureau and must put the interests of the organisation first. They are responsible for the quality of the service provided and responsible for maintaining and developing the Bureau to meet the needs of the local Community. They ensure that the Bureau abides by the Association's conditions of membership. They assist with the appointment of paid staff. They maintain the budget and produce the annual accounts. They approve the forward plan. They support the Manager. The Board of Directors are elected at an Annual General Meeting.

Risk Management. The trustees regularly review the major risks to which the charity is exposed. In particular those related to the operations and finances of the organisation and recognise that systems need to be in place to mitigate our exposure to the major risks. A risk register has been established and is updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. In early 2020 the trustees and management undertook risk assessments in relation to the impact of covid-19 on the delivery of services, the safety of staff and clients and the financial risk to the bureau. They responded to the identified risks by implementing a series of measures to mitigate those risks. These measures are reviewed by the trustees monthly to ensure that the bureau can maintain services safely and without financial risk.

Objectives and activities.

Penicuik Citizens Advice Bureau has twin aims:

- To ensure that individuals do not suffer through ignorance of their rights and responsibilities or of the services available; or through an inability to express their needs effectively and equally.
- To exercise a responsibility, influence the development of social policies and services both locally & nationally.

The 12 principals of the CAB service:

- **A free service:** clients aren't charged for advice.
- **Confidentiality:** clients' details are not disclosed to anyone without permission.
- **Impartiality:** workers don't make judgements about clients.
- **Independent:** no outside agency influences the service offered.
- **The client's right to decide:** we offer advice, the client makes the decision
- **Accessible:** we aim to make the service available to all.
- **Effective:** in the extent to which we meet the clients' needs.
- **Accountable:** open and democratic, responsible to the community.
- **Voluntary:** the service is mainly provided by unpaid staff from the community.
- **Empowerment:** to help clients help themselves.
- **Information retrieval:** using client experience to influence change.
- **Generalist service:** not restricting the topics we are prepared to give advice on.

Financial review

Incoming resources for the year were £341,244 (2021 - £373,685) which represents a £32,441 (8.68%) decrease on [HM1] the previous year. The net movement in funds for the year is £15,400 (2021 - £35,505). The information outlined in pages 9 to 15 provides more detail in support of the financial position.

Principal Funding Sources. Our main source of funding remains Midlothian Council. The Midlothian CAB successfully submitted a joint tender to deliver holistic advice services across Midlothian. The funding enables the charity to take on funded projects to meet identified needs. Over a decade of stand still budgets has meant that the CAB is increasingly reliant on savings, project contributions and the use of reserves to maintain the service. We would like to thank all our funders for their continued support of the Bureau.

Investment Policy and Performance. No long term investments were held at the balance sheet date.

Statement of Director's Responsibilities

The Trustees, who are directors of Penicuik Citizens Advice Bureau for the purpose of charity law, are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Directors to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company and of the incoming resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Committee of Management are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP 2019 (FRS 102)
- Make judgments 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; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the Financial Statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 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 (January 2019) applicable to charities preparing their accounts in accordance with FRS 102 and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities.

By order of the board on the 21 November 2022

Kenny Napier

Chairperson

Independent examiner's report

I report on the financial statements for the year ended 31 March 2022 set out on pages 16 to 21.

Respective responsibilities of directors and examiner

The Directors, who are also Trustees for charity law purposes are responsible for the preparation of the accounts in accordance with the terms of the Companies Act (2006), Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of section 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply for this year and that an independent examination is needed.

It is my responsibility to examine the accounts under section 44(1) (c) of the 2005 Act and to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 and general guidance issued by relevant professional bodies and The Office of the Scottish Charity Regulator. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as directors concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts for the purposes of this report.

Independent examiner's statement

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that, in any material respect, the requirements:

1. to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations;
2. to prepare accounts which accord with the accounting records and comply with regulation 8 of the 2006 Accounts regulations

have not been met; or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Statement of financial activities for the year ended 31 March 2022

Penicuik Citizens Advice Bureau a company limited by guarantee

	Notes	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total Funds 2022 £	Total Funds 2021 £
<i>Income and endowments from:</i>						
Donations and legacies	2	142,258	0	0	142,258	152,895
Charitable activities	3	88	198,587	0	198,675	220,119
Investments	4	311	0	0	311	671
Other		0	0	0	0	0
Total Income		142,657	198,587	0	341,244	373,685
<i>Expenditure:</i>						
Charitable activities	5	105,879	189,765	30,200	325,844	338,180
Total Expenditure		105,879	189,765	30,200	325,844	338,180
Net Income / (Expenditure) before transfers		36,778	8,822	(30,200)	15,400	35,505
Transfers between funds		(23,153)	(3,910)	27,063	0	0
Net Movement in Funds		13,625	4,912	(3,137)	15,400	35,505
<i>Reconciliation of Funds:</i>						
Total Funds Brought Forward		165,023	19,205	32,666	216,894	181,389
Total Funds Carried Forward	11	178,648	24,117	29,529	232,294	216,894

The statement of financial activities includes all gains and losses recognised in year.

All incoming resources and resources expended derive from continuing activities.

The notes at pages 18 to 21 form part of these financial statements

Balance Sheet as at 31 March 2022

Company no: SC229838

	Notes	2022		2021	
		£	£	£	£
Fixed Assets:					
Tangible Fixed Assets - NBV	8		23,529		20,472
Current Assets:					
Debtors	9	47,058		32,657	
Cash at bank and in hand		188,612		199,466	
		<u>235,670</u>		<u>232,123</u>	
Liabilities:					
Creditors: Amount falling due within one year	10	(26,905)		(35,701)	
Net Current Assets			208,765		196,422
Total Net Assets			<u><u>232,294</u></u>		<u><u>216,894</u></u>
The Funds of the Charity:					
Restricted Funds General			24,117		19,205
Unrestricted Funds			178,648		165,023
Designated Funds - Property Maintenance			6,000		4,693
Designated Funds - Outreach Worker			0		7,500
Designated Asset Depreciation Fund			23,529		20,473
Total Charity funds	11		<u><u>232,294</u></u>		<u><u>216,894</u></u>

In preparing these financial statements

- (a) The directors are of the opinion that the company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.
- (b) The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006, and
- (c) The directors acknowledge their responsibilities for:
 - (i) Ensuring that the company keeps accounting records which comply with Section 386 and 387 of the Companies Act 2006, and
 - (ii) Preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its surplus or deficit for the financial year in accordance with the requirements of Section 394 and 395, and which otherwise comply with the requirements of this Act relating to the accounts, so far as applicable to the company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board on the 21 November 2022

Kenny Napier, Chairperson

The notes at pages 18 to 21 form part of these financial statements

Notes to the financial statements for year ended 31 March 2022

1. **Accounting Policies.** The principal accounting policies adopted in the preparation of the financial statements are set out below. The accounting policies have been applied consistently throughout the year and the preceding year.

(a) Basis of accounting. These financial statements have been prepared in accordance with the Charities SORP (FRS 102) that applies the provisions of Section 1A “Small Entities” of Financial Reporting Standard 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” and the Companies Act 2006. The Financial Statements have been prepared under the historical cost convention. The Trustees are of the view that the immediate future of the Charity is secured and on this basis the assessment of the Trustees is that the Charity remains a going concern.

(b) Cashflow. The Trust has taken advantage of the exemption from the requirement to produce a cashflow statement in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2019).

(c) Fund Accounting

- *Unrestricted funds* are funds that can be used in accordance with the objectives of the charity at the discretion of the directors.
- *Designated funds* are unrestricted funds set aside by the directors for specific future purposes or projects.
- *Restricted funds* are funds that can only be used for particular restricted purposes within the objectives of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

(d) Incoming resources. All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance. Income is deferred when performance related grants are received in advance of the performances or event to which they relate.

(e) Resources expended. Expenditure is recognised on an accrual basis as a liability is incurred. The company is not registered for VAT and accordingly irrecoverable VAT is charged against the category of resources expended to which it relates.

- Costs of generating funds are those costs incurred in attracting voluntary income.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services to its beneficiaries. It includes both the direct costs and indirect costs necessary to support these activities.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.
- Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis e.g. estimated usage, staff costs by the time spent.

(f) Tangible fixed assets. Fixed assets are stated at cost less accumulated depreciation. The cost of minor additions or those costing below £500 are not capitalised. Depreciation is provided at annual rates calculated to write off the cost of each asset over its expected useful life, as follows:

Fixtures, Fittings & Equipment	25% straight line
Computer Equipment	33% straight line

Notes to the financial statements continued

2. Donations & Legacies

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total 2022 £	Total 2021 £
Midlothian Council	138,832	0	0	138,832	138,832
IASS/PASS	622	0	0	622	621
SACAB - Pensionwise	2,020	0	0	2,020	2,500
Acorn Project	0	0	0	0	0
Donations Received	784	0	0	784	942
Midlothian Council - Rates Grant	0	0	0	0	10,000
	142,258	0	0	142,258	152,895

3. Income from Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total 2022 £	Total 2021 £
Kinship Carers	0	0	0	0	20,391
SACAB - Welfare Reform	0	12,087	0	12,087	12,014
NHS Lothian (VOCAL)	0	0	0	0	12,542
NHS Lothian (AIM HI)	0	42,534	0	42,534	42,534
CAS - Money Talks Multichannel	0	15,192	0	15,192	15,018
CAS - Money Talks F2F	0	8,265	0	8,265	8,458
Help to Claim	0	16,200	0	16,200	15,073
Scottish Government	(2,186)	0	0	(2,186)	21,472
General Small Grants	2,274	0	0	2,274	3,000
CAS - Covid Support	0	11,282	0	11,282	20,087
CAS - Covid Debt Advice	0	0	0	0	7,217
GIRFEC	0	20,414	0	20,414	11,908
MC - Poverty Support Grants	0	14,600	0	14,600	14,000
CAS - Post Christmas Debt Advice	0	0	0	0	6,109
CAS - National Helpline	0	6,130	0	6,130	9,302
CAS - Shopping Cart Pilot	0	8,050	0	8,050	0
MC - Holistic Food & Key Essentials	0	20,333	0	20,333	0
MC - Winter Flexibility	0	5,000	0	5,000	0
Scottish Government - Debt Advice	0	17,506	0	17,506	0
Miscellaneous Income	0	994		994	994
	88	198,587	0	198,675	220,119

4. Investment Income

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total 2022 £	Total 2021 £
Bank Interest Received	311	0	0	311	671
	311	0	0	311	671

Notes to the financial statements continued

5. Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total 2022 £	Total 2021 £
Dalkeith CAB	-5,368	0	0	-5,368	10,736
Project Consultancy Fees	0	12,818	0	12,818	12,904
Client Support	0	4,143	0	4,143	1,275
Poverty Support Grants	0	11,356	0	11,356	13,768
Food Voucher Grants	0	8,270	0	8,270	0
Energy Support Grants	0	4,890	0	4,890	0
Salaries & Wages	87,641	125,282	14,897	227,820	239,904
Staff Training & Conferences	0	0	0	0	30
Travel & Subsistence	38	0	350	388	147
Recruitment & PVG's	0	230	0	230	0
Other Staff Costs	3,176	402	29	3,607	2,627
Working from Home Allowance	494	0	0	494	3,772
Volunteer Expenses	5	0	0	5	0
Health & Safety PPE	64	12	0	76	2,005
Insurances	270	499	35	804	784
Rent & Services	4,591	9,458	0	14,049	13,991
Rates & Water	174	318	23	515	321
Property Repairs & Maint. Waste Management & Recycling	0	1,087	4,629	5,716	3,943
Utilities	553	617	49	1,219	1,302
Stationery & Postage	1,215	2,150	155	3,520	3,992
Phone, Broadband & Mobiles	1,991	1,692	101	3,784	3,413
Office Equipment Leasing	1,197	794	21	2,012	3,485
Office Equipment & Furniture	1,327	2,460	174	3,961	1,566
Computers & IT	341	358	28	727	603
Advertising & Marketing Subscriptions & Memberships	1,839	506	37	2,382	4,220
Legal & Governance	964	670	53	1,687	1,337
Accountancy & Audit Fees	3,391	185	0	3,576	2,310
Bookkeeping & Payroll	250	0	0	250	13
AGM & Sundry	443	0	0	443	451
Finance Charges	1,085	1,568	127	2,780	3,957
Charitable Donations	0	0	0	0	0
Depreciation	198	0	0	198	180
	0	0	9,492	9,492	125
	105,879	189,765	30,200	325,844	338,180

Notes to the financial statements continued

6. Staff costs and numbers

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total 2022 £	Total 2021 £
Staff Salaries	70,932	116,167	13,894	200,993	212,168
National Insurance	5,317	4,944	1,003	11,264	12,802
Pension Contributions	11,392	4,171	0	15,563	14,934
	87,641	125,282	14,897	227,820	239,904

No employees had emoluments in excess of £60,000 in this or the previous year.

The average number of employees during the year was 13 (2021 - 13)

7. Directors' remuneration & related party transactions

No members of the board of directors received any remuneration during the year (2021: Nil).

No director or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2021: Nil).

8. Fixed Assets

	Fittings & Equipment £	Computer Equipment £	Total £
Cost			
As at 1 April 2021	35,167	10,849	46,016
Additions	9,724	2,824	12,548
Disposal	0	0	0
As at 31 March 2022	44,891	13,673	58,564
Depreciation			
As at 1 April 2021	18,826	6,718	25,544
Disposal			0
Charge for the year	6,614	2,877	9,491
As at 31 March 2022	25,440	9,595	35,035
Net Book Value			
At 31 March 2022	19,451	4,078	23,529
At 31 March 2021	138	4,559	4,697