

REGISTERED COMPANY NUMBER: SC283700 (Scotland)
REGISTERED CHARITY NUMBER: SC036531

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2019
for
Glasgow Access Panel**



The Kelvin Partnership Ltd
Chartered Accountants
The Cooper Building
505 Great Western Road
Glasgow
G12 8HN

**Contents of the Financial Statements
for the Year Ended 31 March 2019**

	Page
Report of the Trustees	1 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8 to 9
Notes to the Financial Statements	10 to 15
Detailed Statement of Financial Activities	16

**Report of the Trustees
for the Year Ended 31 March 2019**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2019. 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 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objects as set out in its Memorandum and Articles of Association are:

To meet the needs and promote the welfare of disabled persons in the Glasgow City Council area through the promotion of access to all public buildings, areas and facilities in the area, in association with statutory, voluntary and other agencies. In furtherance thereof, but not otherwise, the Company shall seek:-

- (1) To provide education for members of the public, and private organisations and agencies, on the issues impeding access for disabled people to services, facilities and employment.
- (2) To advance education and provide support for disabled people so far as to achieve a reduction of the barriers which they face in accessing services, facilities and employment, and to increase their confidence and understanding in overcoming the issues which impede access.

**Report of the Trustees
for the Year Ended 31 March 2019**

OBJECTIVES AND ACTIVITIES

Significant activities

Outreach

In September we participated in Ability Fest, holding a stall on the 26th and 27th as part of the Independent Living Scotland event at the SEC. We have continued to make use of the opportunity to write about our work in the Disability Equality Scotland 'Open Door' magazine, which is received by every MSP and over 500 of Disability Equality Scotland's members around Scotland, as we continue to seek new and cost effective ways to maintain and expand our visibility in the community. We will now seek to expand our membership with a more formal membership development strategy, making greater use of our relationships with other disability organisations and the contacts that we have gathered at events such as AbilityFest.

Funding and AGM

We continue to receive funding from the Glasgow City Council, receiving £20,000 this financial year. In January, we received a grant of £1290 from Disability Equality Scotland, going towards our rent and utility bills. We are now in receipt of funding from the Health Lottery, who awarded us £34,914 over 21 months for our Easy Access project.

On Friday the 28th of September 2018, we held our Annual General Meeting at the Glasgow Centre for Inclusive Living, which was followed by Day 6 of our Easy Access Course. At the very end of the financial year, we were awarded £2000 from the Foyle Foundation to go towards our running costs.

The Easy Access Course

Much of this past year has been centred around our Easy Access course. This funding from the People's Health Trust using money raised through The Health Lottery in Scotland has allowed us to more regularly meet with disabled people living in Glasgow to teach them about access auditing in a social setting: considering the fundamentals of accessibility and giving our participants the skills and confidence to challenge discriminatory designs and practices around them, and improve their local communities. This has required a consultation and development process in designing our course, as we endeavour to make our training and materials accessible for people with a variety of physical, sensory and learning impairments.

We are running two 8 month courses, the first of which has now been completed, and we are well underway in the second. The course has been well-received to date, and a positive learning experience for everyone involved in developing and delivering materials for an audience with a broad range of access requirements.

In October, a group from our Easy Access Project visited the Riverside Museum as an access auditing exercise, applying the skills and knowledge gained through the course. This was a valuable exercise which revealed a number of potential issues for disabled people visiting the venue. A summary of our findings was sent to the management to give them the information necessary to improve their service. We are looking to continue and build upon this project in the coming year.

Access Work

In April, we provided staff and volunteer training on models of and approaches to disability for the Glasgow & Clyde Rape Crisis Centre, following on from an audit of their premises, to improve the accessibility of their extremely valuable service. In addition, we have consulted on upcoming changes to Byres Road, which remains ongoing.

We continue to make ourselves available for consultation on new developments and planning matters, as in June for example, advising Mic Ralph (Transport Planning Manager) regarding a planning application on Buchanan Street which could have significantly affected disabled pedestrians if certain considerations had been overlooked.

This year, we were also approached by Poolpod products to consult on their product range and new developments, aimed at making the entire swimming experience accessible for disabled people. This work is ongoing and has involved consultation with several members, providing valuable input and helping to develop the most accessible solutions possible, which will likely have an international reach. This has also helped us to generate further income to help ensure the sustainability of the panel going forward. Additional work has begun with Dualchas architects, providing ongoing consultation on plans for accessible bothies, currently in the design stage. We hope soon to begin work centred around making trains more accessible for disabled people: a process which would likely involve consultation with our members and other local people.

We have been approached regarding proposed changes to Buchanan Street Bus station: this work is also ongoing and will likely involve consultation with our members to ensure that they are given the best possible information to accommodate the greatest possible number of people.

We continue to handle individual enquiries at our office, by email and by phone, and hope to continue and build upon our auditing work in the coming year.

**Report of the Trustees
for the Year Ended 31 March 2019**

OBJECTIVES AND ACTIVITIES

Significant activities

Working for Inclusion and Our Availability

In continuing our efforts to make our events as inclusive and accessible as possible, our members and attending non-members are consulted in advance to ensure that their needs will be met, and a personal assistant is provided. In addition to this, an electronic notetaker is always present: projecting the spoken section of the presentations, questions and answers on a screen in real time to allow Deaf and hard of hearing attendees to follow what was being said. We provide screen-reader friendly versions of our materials on request for blind and visually impaired people who are interested in reviewing materials. This year, we also had a new website developed by Jim Byrne to maximise the accessibility and the usability of our site for people interested in learning more about the panel online.

We also continue to make ourselves available as a resource for disabled people in Glasgow, to help them to address their own access issues. We have three regular volunteers who help us to address the continuing influx of enquiries we receive at our office. Our Chairperson, Helen Douglas, continues to volunteer her time three days per week to assist with day-to-day activities and bookkeeping. We continue to be sought out by the public and local organisations for our expertise relating to disability and access issues and receive overwhelmingly positive feedback on our contribution to this process.

Partnership Working

We have continued to work with Disability Equality Scotland, taking referrals, attending meetings and their AGM. We are continuing to host our accessible events at the Glasgow Centre for Inclusive Living (GCIL), collaborating with them in creating our resources for our Access Auditing course, taking the opportunity to utilise existing materials as their Adapt2Fit resources. We have also worked with GCIL to provide training for Uber drivers in providing an accessible service for disabled passengers. Maintaining this partnership with GCIL also provides us with a high quality venue for holding events for our members, and highly useful resources for our own service users.

We are continuing to consult on the Queen Street redevelopment project, and other developments relating to rail transport to ensure that the views and concerns of disabled people are well represented, and that our members are informed of relevant events and consultations concerning the rail network. We hope that our members will continue to work with us as we seek to improve access for disabled people in Glasgow in the year ahead.

FINANCIAL REVIEW

Principal funding sources

The principal funding sources in the year was a £20,000 grant from the Glasgow City Council Integrated Grants, grants of £7,372 from the DWP, £1,290 from Disability Equality Grant and £10,474 from Peoples Health Trust.

Reserves policy

The trustees have examined the charity's requirements for reserves in the light of the main risks to the organisation. In doing so, the reason why the company needs restricted and unrestricted funds. The level of these reserves required and the steps to be taken in order to establish and maintain reserves at the required level.

The target set by the trustees is to build up reserves equivalent to three months' running costs.

We now hire staff, as the trainee program that we supported was no longer running. Staff costs are therefore added our main outgoings of accommodation costs and related expenses.

From the business plan we developed one of the objectives is to secure funding to employ staff to support and develop the work of GAP. We are pursuing funding for these posts. All board members were involved in this development and training and support for the board has been provided to develop a set of employment policies.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**Report of the Trustees
for the Year Ended 31 March 2019**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

Members wishing to become trustees must be recommended by the board or proposed by a fellow member of the charity, in advance of the general meeting. The member then stands for election at a general meeting. The board may co-opt no more than five additional trustees who must stand for election at the next Annual General Meeting if wishing to continue as a trustee.

Organisational structure

The board of trustees meets approximately ten times a year and has responsibility for all strategic decisions of the charity. Operational decisions are delegated to senior staff, with the trustees having overall responsibility for day-to-day management of the charity.

Induction and training of new trustees

All new Board members are inducted by the trustees of the charity. The chairperson of the board of trustees meets with new trustees to outline the code of governance. If it is necessary, the trustees of the charity will receive training on Governance and Finance.

Related parties

The company is a stand-alone charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC283700 (Scotland)

Registered Charity number

SC036531

Registered office

Unit 17
Chapel Street Estate
Maryhill
GLASGOW
G20 9BQ

Trustees

Pat McGuigan	- resigned 17.10.18
Grant Carson	- resigned 8.11.18
Helen B Douglas	
James Montgomery	
Paul Kerr	
Deborah Mann	
Susan Mosdale	- appointed 8.11.18

Independent examiner

Raymond Henry
BSc FCA
The Kelvin Partnership Ltd
Chartered Accountants
The Cooper Building
505 Great Western Road
Glasgow
G12 8HN

Bankers

Bank of Scotland plc
235 Sauchiehall Street
Glasgow
G2 3EY

**Report of the Trustees
for the Year Ended 31 March 2019**

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 25 July 2019 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'D Mann', written in a cursive style.

Deborah Mann - Trustee

**Independent Examiner's Report to the Trustees of
Glasgow Access Panel**

I report on the accounts for the year ended 31 March 2019 set out on pages seven to fifteen.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 seeking explanations from you as trustees 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.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Raymond Henry
BSc FCA
The Kelvin Partnership Ltd
Chartered Accountants
The Cooper Building
505 Great Western Road
Glasgow
G12 8HN

25 July 2019

**Statement of Financial Activities
for the Year Ended 31 March 2019**

		Unrestricted funds £	Restricted funds £	31.3.19 Total funds £	31.3.18 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	11,764	27,372	39,136	40,817
Other trading activities	3	1,005	-	1,005	2,750
Total		<u>12,769</u>	<u>27,372</u>	<u>40,141</u>	<u>43,567</u>
EXPENDITURE ON					
Charitable activities					
Promoting welfare of disabled people		<u>35,847</u>	<u>27,372</u>	<u>63,219</u>	<u>34,468</u>
NET INCOME/(EXPENDITURE)		(23,078)	-	(23,078)	9,099
RECONCILIATION OF FUNDS					
Total funds brought forward		29,175	-	29,175	20,076
TOTAL FUNDS CARRIED FORWARD		<u><u>6,097</u></u>	<u><u>-</u></u>	<u><u>6,097</u></u>	<u><u>29,175</u></u>

Balance Sheet
At 31 March 2019

	Notes	Unrestricted funds £	Restricted funds £	31.3.19 Total funds £	31.3.18 Total funds £
FIXED ASSETS					
Tangible assets	7	1,704	-	1,704	2,736
CURRENT ASSETS					
Debtors	8	191	-	191	191
Cash at bank and in hand		5,222	-	5,222	27,268
		<u>5,413</u>	<u>-</u>	<u>5,413</u>	<u>27,459</u>
CREDITORS					
Amounts falling due within one year	9	(1,020)	-	(1,020)	(1,020)
NET CURRENT ASSETS		<u>4,393</u>	<u>-</u>	<u>4,393</u>	<u>26,439</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>6,097</u>	<u>-</u>	<u>6,097</u>	<u>29,175</u>
NET ASSETS		<u><u>6,097</u></u>	<u><u>-</u></u>	<u><u>6,097</u></u>	<u><u>29,175</u></u>
FUNDS	10				
Unrestricted funds:					
General fund				6,097	19,175
Community Outreach Project				-	10,000
				<u>6,097</u>	<u>29,175</u>
Restricted funds				-	-
TOTAL FUNDS				<u><u>6,097</u></u>	<u><u>29,175</u></u>

The notes form part of these financial statements

Balance Sheet - continued
At 31 March 2019

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2019 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees on 25 July 2019 and were signed on its behalf by:



Helen B Douglas -Trustee

**Notes to the Financial Statements
for the Year Ended 31 March 2019**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 2015)', 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.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

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.

Tangible fixed assets

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

Fixtures and fittings	- 25% on cost
-----------------------	---------------

Taxation

The charity is exempt from corporation 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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Research and development

Research expenditure is written off to the income and expenditure account in the year in which it is incurred.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2019

2. DONATIONS AND LEGACIES

	31.3.19	31.3.18
	£	£
Donations	-	155
Grants	39,136	40,662
	<u>39,136</u>	<u>40,817</u>

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

	31.3.19	31.3.18
	£	£
Glasgow City Council-Integrated Grant Fund	20,000	20,000
DWP	7,372	6,456
Disability Equality Grant	1,290	3,732
Peoples Health Trust	10,474	10,474
	<u>39,136</u>	<u>40,662</u>

3. OTHER TRADING ACTIVITIES

	31.3.19	31.3.18
	£	£
Work income	<u>1,005</u>	<u>2,750</u>

4. NET INCOME/(EXPENDITURE)

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

	31.3.19	31.3.18
	£	£
Independent examiners fee	894	900
Depreciation - owned assets	1,032	1,032
Hire of plant and machinery	4,000	262
Other operating leases	<u>4,200</u>	<u>4,200</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2019 nor for the year ended 31 March 2018.

Trustees' expenses

During the year trustees were reimbursed expenses totalling £3,561 (2018 - £2,022).

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	34,361	6,456	40,817
Other trading activities	<u>2,750</u>	<u>-</u>	<u>2,750</u>
Total	37,111	6,456	43,567

Notes to the Financial Statements - continued
for the Year Ended 31 March 2019

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
EXPENDITURE ON			
Charitable activities			
Promoting welfare of disabled people	28,012	6,456	34,468
Total	28,012	6,456	34,468
NET INCOME/(EXPENDITURE)	9,099	-	9,099
RECONCILIATION OF FUNDS			
Total funds brought forward	20,076	-	20,076
TOTAL FUNDS CARRIED FORWARD	29,175	-	29,175

7. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 April 2018 and 31 March 2019	5,786
DEPRECIATION	
At 1 April 2018	3,050
Charge for year	1,032
At 31 March 2019	4,082
NET BOOK VALUE	
At 31 March 2019	1,704
At 31 March 2018	2,736

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.19 £	31.3.18 £
Prepayments and accrued income	191	191

Notes to the Financial Statements - continued
for the Year Ended 31 March 2019

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.19	31.3.18
	£	£
Other creditors	150	150
Accruals and deferred income	870	870
	<u>1,020</u>	<u>1,020</u>

10. MOVEMENT IN FUNDS

	At 1.4.18	Net movement in funds	At 31.3.19
	£	£	£
Unrestricted funds			
General fund	19,175	(13,078)	6,097
Community Outreach Project	10,000	(10,000)	-
	<u>29,175</u>	<u>(23,078)</u>	<u>6,097</u>
TOTAL FUNDS	<u>29,175</u>	<u>(23,078)</u>	<u>6,097</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	12,769	(25,847)	(13,078)
Community Outreach Project	-	(10,000)	(10,000)
	<u>12,769</u>	<u>(35,847)</u>	<u>(23,078)</u>
Restricted funds			
DWP	7,372	(7,372)	-
Glasgow City Council-Integrated Grant Fund	20,000	(20,000)	-
	<u>27,372</u>	<u>(27,372)</u>	<u>-</u>
TOTAL FUNDS	<u>40,141</u>	<u>(63,219)</u>	<u>(23,078)</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2019

10. MOVEMENT IN FUNDS - continued**Comparatives for movement in funds**

	At 1.4.17 £	Net movement in funds £	At 31.3.18 £
Unrestricted Funds			
General fund	10,076	9,099	19,175
Community Outreach Project	10,000	-	10,000
	<u>20,076</u>	<u>9,099</u>	<u>29,175</u>
TOTAL FUNDS	<u>20,076</u>	<u>9,099</u>	<u>29,175</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	37,111	(28,012)	9,099
Restricted funds			
DWP	6,456	(6,456)	-
TOTAL FUNDS	<u>43,567</u>	<u>(34,468)</u>	<u>9,099</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.17 £	Net movement in funds £	At 31.3.19 £
Unrestricted funds			
General fund	10,076	(3,979)	6,097
Community Outreach Project	10,000	(10,000)	-
TOTAL FUNDS	<u>20,076</u>	<u>(13,979)</u>	<u>6,097</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2019

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	49,880	(53,859)	(3,979)
Community Outreach Project	-	(10,000)	(10,000)
	<u>49,880</u>	<u>(63,859)</u>	<u>(13,979)</u>
Restricted funds			
DWP	13,828	(13,828)	-
Glasgow City Council-Integrated Grant Fund	20,000	(20,000)	-
	<u>33,828</u>	<u>(33,828)</u>	<u>-</u>
TOTAL FUNDS	<u>83,708</u>	<u>(97,687)</u>	<u>(13,979)</u>

DWP - Grant received in respect of PA's wages for Bobby Park.

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2019.

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2019**

	31.3.19 £	31.3.18 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	-	155
Grants	39,136	40,662
	<u>39,136</u>	<u>40,817</u>
Other trading activities		
Work income	1,005	2,750
	<u>1,005</u>	<u>2,750</u>
Total incoming resources	40,141	43,567
EXPENDITURE		
Charitable activities		
Room hire	4,000	262
Rent	4,200	4,200
Rates and water	586	425
Wages	27,500	16,524
Light and heat	1,482	1,137
Telephone	555	525
Postage and stationery	148	435
Marketing	743	674
Sundries	1,544	1,313
Website design and IT support	-	1,190
Trustee and volunteer expenses	4,494	3,649
Taxis	3,712	915
Repairs	3,744	521
Training	3,591	180
Insurance	598	586
Sessional workers	2,400	-
Catering	1,996	-
	<u>61,293</u>	<u>32,536</u>
Support costs		
Finance		
Fixtures and fittings	1,032	1,032
Governance costs		
Independent examiners fee	894	900
	<u>894</u>	<u>900</u>
Total resources expended	63,219	34,468
Net (expenditure)/income	<u>(23,078)</u>	<u>9,099</u>