

Disabled Persons Housing Service (Fife) Limited

(A company Limited by Guarantee)

Registered Company Number: SC226571 (Scotland)

Scottish Charity Number: SC032589

Trustees' Annual Report

And

Financial Statements

For the Year Ended 31 March 2020



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Trustees Annual Report

for the Year Ended 31 March 2020

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 2020. The trustees have adopted the provisions of the Charities SORP FRS102.

Reference and Administrative Information

Name of the Charity	Disabled Persons Housing Service (Fife) Limited
Also known as	DPHS(Fife)
Registered Company number	SC226571
Charity number	SC032589
Registered office	Caledonia House, Pentland Park Saltire Centre Glenrothes Fife, KY6 2AL

Trustees at Date of Approval of Report

Philip Revie	Chairperson
Mark Johnston	
Elaine Leitch	

Other Trustees who served during the financial year

Alex Haddow	Until 1 December 2020
Alan Smith	Until 1 December 2020
Harry Ferrier	Until 8 June 2021
Karen Burton	From 15 August 2019 to 8 June 2021

Company Secretary	Pandora Summerfield
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Independent Examiner	Margaret Birse CCFA CIPFA(Affil) FCIE
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Structure, Governance and Management

Disabled Persons Housing Service (Fife) is a charity and company limited by guarantee incorporated in December 2001 and governed by its memorandum and articles of association. Trustees are appointed at the AGM or from time to time by the board to fill gaps in skills and knowledge. New trustees receive training from Fife Voluntary Action on their roles and responsibilities.

The trustees have overall responsibility and control of the charity's activities, the charity is run on a day-to-day basis by the charity manager. Subgroups of the board are convened, as necessary. Disabled Persons Housing Service (Fife) is a member of the Scottish Accessible Housing Network along with other Disabled Persons Housing Services in Scotland.

At the current time, the board are reviewing the constitutional form, governance and staffing structures and are being assisted in this by a specialist charity interim manager.

Objectives and Activities

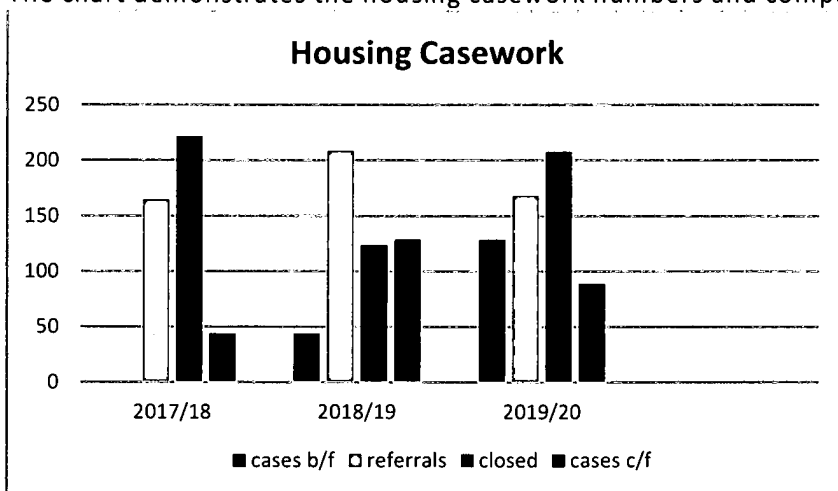
The charity's objects as laid out in its governing document are:
To promote the welfare of people with disabilities in need of housing.

Achievements and Performance

Housing Casework

The housing team support people with disabilities by ensuring they have all the points awarded to them for which they are eligible and that they are helped to consider all the options open to them for changing their housing circumstances.

The chart demonstrates the housing casework numbers and compares them to previous years.

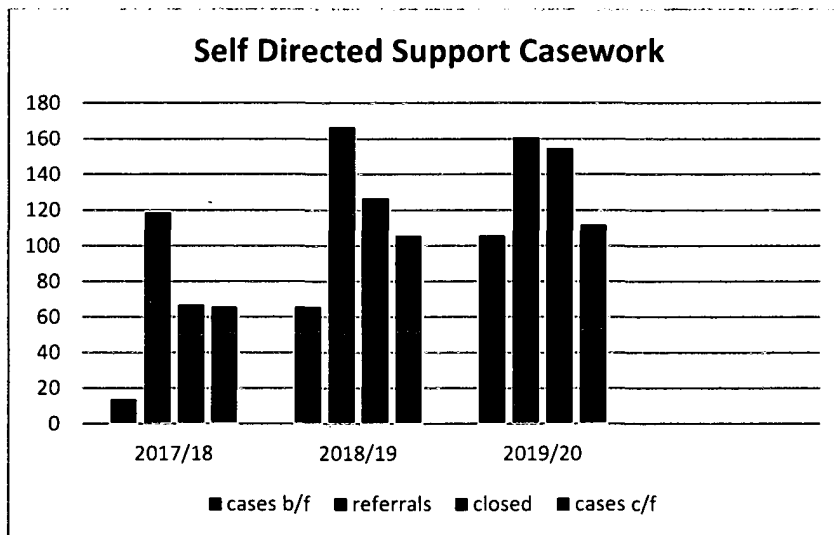


The slightly lower number of referrals meant the team were able to increase the number of cases that were worked through to completion of our role and thereby carry less cases forward.

Self-Directed Support (SDS)

The SDS team provide information to enable people who are accessing a direct payment to consider all the options on how they use it, especially Option 1 which enables them to employ their own Personal Assistants.

The chart demonstrates the SDS casework numbers and compares them to previous years.



Other Activity Areas

The trustees are pleased that the organisation managed to achieve all the things in their last report's forward plan section. Previously the two halves of the organisation were in separate albeit adjacent shopfront premises. After some time looking for premises that would bring them together, a serviced office at Fife Voluntary Action's Glenrothes premises was agreed and the organisation moved in in the autumn of 2019. The move enabled the organisation to utilise the FVA bookkeeping service, which has proved very beneficial.

Moves to change the charity's bankers had already started before the move and ultimately were changed to Bank of Scotland.

Towards the end of 2019 the organisation replaced its very old computers for new machines, with up-to-date operating systems and cloud-based computing. Installation and an ongoing IT support contract were also established.

On March 23rd 2020 a world pandemic of Covid 19 resulted in all staff working from home, in line with instructions by the First Minister. Staff were resourced with mobile phones, laptops and IT support to ensure that they would be able to access all files, databases etc.

The Council advised that funding would continue as per the previous year and that there would be discussion with Voluntary Organisations about continuation of existing and development of new services required during this unprecedented occurrence.

Housing and SDS services were moved from "in person" to telephone contact and due to client/customer vulnerabilities all clients/customers known to the service were to be contacted on a regular basis to ascertain if they were safe and/or required support with shopping or prescription collection etc.

Future Plans

It will be important to monitor the developing situation with the pandemic and how we respond to it, although reassurance on their funding from the council was very welcome.

There is a need to ascertain which processes can be moved to digital in order to make efficiencies and therefore a better service for customers and clients.

Risk

Given the Council's commitment to on-going funding, for the coming year, risks around funding are less than in a normal year. The move to telephone service for customers/clients makes the services easier to deliver if we must work on reduced staffing numbers due to any staff contracting the virus.

Relocation from two shopfront premises in Kirkcaldy to a serviced office in Glenrothes run by Fife Voluntary Action (FVA) has reduced both risks and costs. The move also enabled a change in payroll operation and bookkeeping – services offered by FVA, keeping both nearer to the organisation and done by financially qualified and experienced people.

Financial Review

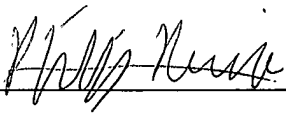
Total income in the year to 31st March 2020 was £244,612 (2019: £236,105) of which £239,832 (2019: £219,776) was restricted grant income from Fife Council and the Scottish Government. Expenditure for the year was £268,117 (2019: £212,267) The main driver for the increased expenditure was the engagement of a specialist charity interim manager at a cost for the year of £43,728.

The charity had an overall deficit of £23,505 (2019: surplus of £23,838) leading to a total fund balance carried forwards of £106,142 (2019: £129,647)

Reserves Policy

The charity currently holds unrestricted free reserves of £37,916. With reserves retained at current levels, the trustees believe there are sufficient resources to withstand short term adverse circumstances. The trustees do not currently have a reserves policy, but will be working towards the creation of a policy over the coming years.

This report was approved by the Trustees on 30th June 2021 and signed on their behalf:

Signed:  _____

Philip Revie (Trustee/director)

Independent Examiner's Report

To the Trustees of Disabled Persons Housing Service (Fife) Ltd

I report on the statement of account for the year ended 31 March 2020 the financial statements for which are set out on pages 9 to 18.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) 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 seeks 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 other than disclosed below

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
 - to prepare accounts which accord with the accounting records and 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.

The matters that have come to my attention are that in the course of my examination of the accounting records of the charity

1. It was noted that appropriate recording of the different restricted funds by the charity is not taking place. While the records do separate the different activities of the charity, the restricted funds supporting those activities are not separately identified. The trustees are aware of this issue and the importance of maintaining full records of such transactions going forwards.
2. The accounting records themselves had a number of material errors relating to recording of

Independent Examiner's Report
For the year ended 31 March 2020

salaries and NIC contributions. In addition, due to an error when the payroll provider was changed, the charity had an outstanding sum payable to HMRC at the year-end. This has now been paid. Appropriate controls would have picked up these errors. The trustees are aware of this issue and are working towards putting in place better financial procedures.

3. Not all grant award details were able to be made available to the examiner, and as a result it has not been possible to fully check the expenditure for each grant. This was partly due to Covid restrictions. However, the accounting records are not consistent with the grant reports provided to at least one of the funders.
4. The charity is currently operating with the number of trustees below the minimum allowed under its governing document (that minimum being 7).
5. The charitable purposes as described in the charity's governing document relate solely to "Promote the welfare of people with disabilities in need of housing". The charity's activities have widened further than this in terms of provision of a service to support clients wishing to have support provided to them under the "Self-Directed Support" regime. These people are not necessarily 'people with disabilities in need of housing'. The charity has been advised to take legal advice in order to clarify this clause in their articles and to apply for a change to the charity's purposes if the current ones are too restrictive.

Signed: Margaret Birse Date: 2nd July 2021

Margaret Birse CCFA CIPFA (affil) ACIE
Tangram Accounting
23 Clark Avenue
Linlithgow
West Lothian
EH49 7AP

Disabled Persons Housing Service (Fife) Limited

Financial Statements

For the year ended 31 March 2020

Statement of Financial Activities
(Incorporating an Income & Expenditure Account)
For the year ended 31 March 2020

		2020				Restated 2019			
	Note	Unrestricted Funds £	Designated Fixed Assets £	Restricted Funds £	Total £	Unrestricted Funds £	Designated Fixed Assets £	Restricted Funds £	Total £
Income From:									
Donations	5	4,558	-	239,832	244,390	16,167	-	219,776	235,943
Charitable Activities					-	-		-	-
Other Trading Activities					-	-		-	-
Investments		222			222	162		-	162
Other					-	-		-	-
Total Income		4,780	-	239,832	244,612	16,329	-	219,776	236,105
Expenditure on:									
Raising Funds									
Charitable Activities	7								
Housing		14,485	2,595	88,222	105,302	16,877	172	70,158	87,207
Self-Directed Support			4,819	157,996	162,815		402	124,658	125,060
Other					-	-		-	-
Total Expenditure		14,485	7,414	246,218	268,117	16,877	574	194,816	212,267
Net Income/(Expenditure)		(9,705)	(7,414)	(6,386)	(23,505)	(548)	(574)	24,960	23,838
Transfer Between Funds		(19,084)	21,884	(2,800)	-	30,836	-	(30,836)	-
Net Movement in Funds		(28,789)	14,470	(9,186)	(23,505)	30,288	(574)	(5,876)	23,838
Reconciliation of Funds:	4								
Total Funds Brought Forward		66,705	1,711	61,231	129,647	36,417	2,285	67,107	105,809
Total Funds Carried Forward		37,916	16,181	52,045	106,142	66,705	1,711	61,231	129,647

The Statement of Financial Activities (SoFA) includes all gains and losses recognised in the period. All income and expenditure derive from continuing activities. The SoFA also complies with the requirements for an income and expenditure account under the Companies Act. The notes on pages 11 to 18 form an integral part of these accounts.

Disabled Persons Housing Service (Fife) Limited

Financial Statements
For the year ended 31 March 2020

Balance Sheet

As at 31 March 2020

	Note	2020				Restated 2019			
		Unrestricted Funds	Designated Fixed Assets	Restricted Funds	Total	Unrestricted Funds	Designated Fixed Assets	Restricted Funds	Total
		£	£	£	£	£	£	£	£
Fixed Assets:									
Tangible Fixed Assets	10	-	16,181	-	16,181	-	1,711	-	1,711
Total Fixed Assets									
Current Assets:									
Debtors	11	-	-	-	-	139	-	-	139
Cash at Bank and in Hand		49,502	-	68,593	118,095	67,624	-	65,284	132,908
Total Current Assets		49,502	-	68,593	118,095	67,763	-	65,284	133,047
					118,095				
Liabilities:									
Creditors: Amts falling due within one year	12	11,586	-	16,548	28,134	1,058	-	4,053	5,111
Net Current Assets or Liabilities		37,916	-	52,045	89,961	66,705	-	61,231	127,936
Total Net Assets or Liabilities		37,916	16,181	52,045	106,142	66,705	1,711	61,231	129,647

The directors confirm that for the financial period ended 31 March 2020:


- The company was entitled to exemption under section 477 of the Companies Act 2006, and
- No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the 2006 Companies Act with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the 2006 Company Act.

The notes on pages 11 to 18 form an integral part of these accounts.

Approved by the trustees on 30th June 2021 and signed on their behalf by:



Philip Revie (Trustee/ Director)

Disabled Persons Housing Service (Fife) Limited

Financial Statements

For the year ended 31 March 2020

Notes to the Financial Statements

1. Basis of Preparation

Basis of Accounting and Assessment of Going Concern

The financial statements have been prepared in under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to the accounts. They have been prepared in accordance with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities and Accounts (Scotland) regulations 2006 (as amended), the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) and the requirements of the SORP 'Accounting and Reporting by Charities: Statement of Recommended Practice for charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) 2nd Edition, released October 2019, effective 1 January 2019

The charity constitutes a public benefit entity as defined by FRS102

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

2. Accounting Policies

a. Income

Recognition of Income	Income is recognised in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none">• The charity becomes entitled to the resources;• It is probable that the trustees will receive the resources; and• The monetary value can be measured with sufficient reliability.
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by FRS102 SORP or FRS102.
Grants and Donations	General grants and donations are only included in the SoFA when the general income recognition criteria are met.
Support Costs	The charity has incurred expenditure on support costs. These support costs have been apportioned to the two different activities. This was not undertaken in previous years, and the figures for last year have therefore been restated to take account of this change.
Volunteer Help	The value of voluntary help is not included in the accounts but is described in the Trustees' Annual Report.

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For the year ended 31 March 2020

b. Expenditure and Liabilities

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.
Governance Costs	Governance costs comprise those costs which involve public accountability of the charity, its compliance with regulation and good practice.
Redundancy Costs	The charity made no redundancy payments during the reporting period.
Deferred Income	No material item of deferred income has been included in the accounts.
Creditors	The charity has creditors when are measured at settlement amounts less any trade discounts.
Basic Financial Instruments	The charity accounts for basic financial instruments on recognition as given in para. 10.7 FRS102 SORP. Subsequent measurement is as given in paras. 11.17 to 11.19, FRS102 SORP.
Pensions	The charity operates a defined contribution pension scheme. Contributions are charged to the SoFA as they become payable in accordance with the rules of the scheme.

c. Assets

Tangible Fixed Assets	These are capitalised if they can be used for more than one year and cost at least £200
For use by the charity	They are initially valued at cost and the value given in the balance sheet is cost less depreciation.
Computer Equipment	Depreciation is calculated on a straight line basis to write off the cost of the asset over its useful life. The depreciation rate used is: Computer Equipment: 33% per annum
Fixtures and Fittings	Depreciation is calculated on a reducing balance basis to write off the cost of the asset over its useful life. The depreciation rate used is: Fixtures and Fittings: 15% per annum
Debtors	Debtors, including trade debtors, are measured on initial recognition at settlement amount after any trade discount. Subsequently they are measured at the cash or other consideration expected to be received.

d. Fund Accounting

Unrestricted Funds	Unrestricted Funds are grants, donations and other incoming resources received or generated for the charitable purposes of the organisation. They can be used at the discretion of the trustees for any of the charity's purposes.
Designated Funds	Designated Funds are unrestricted funds of the charity which have been earmarked or set aside by the trustees for particular purposes.
Restricted Funds	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 held by the charity is included in note 4

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Financial Statements

For the year ended 31 March 2020

3. Restatement of Prior year Figures.

A number of material errors were identified in the prior year accounts relating to incorrect accrual of salary costs in 2018, and the subsequent incorrect treatment of the reversal of that accrual; incorrect entries in the Purchase Ledger; incorrect entries relating to HMRC creditors in relation to Employer's NIC.

a. Statement of Financial Activities: Restatement of Net Income/Expenditure

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
Net Income/(Expenditure) previously reported	1,730	26,212	27,942
Decrease in income due to error in accrual of salary from 2018	(2,014)	(3,551)	(5,565)
Increase in expenditure to accrue HMRC payment (in 2018)	222		222
Decrease in expenditure due to incorrect PAYE/NIC reporting	203	2,797	3,000
Net change due to other errors	(720)	986	266
net change due to other HMRC errors	(343)	151	(192)
Increase in expenditure due to incorrect records in purchase ledger	(200)	(1,635)	(1,835)
Decrease in expenditure due to incorrect records in purchase ledger (not affecting balance sheet)	-	568	568
Restated Net Income/(Expenditure) 2019	(1,122)	24,960	23,838

b. Balance Sheet – Reconciliation of Fund Balances

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
Fund Balances Previously Stated at 31/3/19	70,803	57,605	128,408
change in creditors (from note 3(a))	(1,060)	2,299	1,239
move exp to unrestricted funds	(1,327)	1,327	
Restated Fund Balances at 31/3/19	68,416	61,231	129,647

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For the year ended 31 March 2020

4. Fund Movements

	Restated				2020				
	2019				Opening Balance 1/4/19	Income	Expenditure	Transfers	Closing Balance at 31/3/20
	Opening Balance	Income	Expenditure	Transfers					
Restricted Funds	£	£	£	£	£	£	£	£	£
Housing Mentors Project	32,163			(32,163)	-	-	-	-	-
Housing (Fife Council: Housing)	(3,330)	72,151	(70,148)	1,327	-	72,230	(72,230)	-	-
Housing (Fife Council: HSCP)					-	15,992	(15,992)	-	-
Self Directed Support (Fife Council: HSCP)	38,274	93,419	(71,856)		59,837	93,420	(101,646)	(2,800)	48,811
Self-Directed Support (SiRD)	-	54,206	(52,812)	-	1,394	58,190	(56,350)	-	3,234
Total Restricted Funds	67,107	219,776	(194,816)	(30,836)	61,231	239,832	(246,218)	(2,800)	52,045
Unrestricted Funds									
General Funds	36,417	16,329	(16,877)	30,836	66,705	4,781	(14,485)	(19,084)	37,916
Designated Fixed Assets	2,285	-	(574)	-	1,711	-	(7,414)	21,884	16,181
Total Unrestricted Funds	38,702	16,329	(17,451)	30,836	68,416	4,781	(21,899)	2,800	54,097
Total Funds of the Charity	105,809	236,105	(212,267)	-	129,647	244,613	(268,117)	-	106,142

Nature and Purpose of Funds

Housing (Fife Council:Housing):

Grant from Fife Council Housing Services to be used for housing activity, in two parts Housing Advice and Right to Adapt

Housing Fife Council (HSCP):

Grant from Fife Council Health and Social Care Partnership towards housing activity.

Self-Directed Support (Fife Council HSCP):

Grant from Fife Council Health and Social Care Partnership for Self-directed Support activity

Self-Directed Support (SiRD):

Grant from the Scottish Government via Inspiring Scotland for work related to Self-Directed Support, under the Support in the Right Direction programme.

Fund Transfers

The transfers from the Self-Directed Support Grant (Fife Council) of £2,800 and from General Funds (£19,084) represent the purchase of fixed assets, which once purchased any restriction on use of the funds is satisfied and the asset is transferred to be held in the Designated Fixed Asset fund.

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5. Analysis of Income

	2020			2019		
	Unrestricted Funds	Restricted Funds	Total	Unrestricted Funds	Restricted Funds	Total
	£	£	£	£	£	£
Grants						
Fife Council Housing		15,992	15,992	15,992	-	15,992
Fife Council Housing Advice		42,310	42,310	-	72,151	72,151
Fife Council Right to Adapt		29,920	29,920			
Fife Council SDS		93,420	93,420	-	93,419	93,419
Scottish Government SDS (SiRD)		58,190	58,190	-	54,206	54,206
	-	239,832	239,832	15,992	219,776	235,768
Donations						
Donation From Trust	4,000	-	4,000	-	-	-
SCVO	450	-	450	-	-	-
Misc donation	108	-	108	175	-	175
	4,558	-	4,558	175	-	175
Total Donations Income	4,558	239,832	244,390	16,167	219,776	235,943

6. Government Grants

All of the grants detailed in note 5 come from either the local authority or Scottish Government.

There has been an issue over the understanding of which grants were restricted to a particular purpose, although the titles of each grant suggest that they are restricted to the activity identified by those titles.

The first three grants detailed are provided for the charity to provide housing advice and the final two for Self-Directed Support, with the grant from Scottish Government being provided for the programme "Support in the Right Direction".

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**7. Expenditure and Cost Allocation
2020**

Activity	Housing	Self-Directed Support	Total	Basis of Apportionment
Direct Costs	71,679	96,202	167,881	
Support Costs				
Governance	5,142	9,550	14,692	income
Admin	4,171	11,914	16,085	staff time
Management & HR	11,671	21,676	33,347	income
Office Costs	12,639	23,473	36,112	income
Total Support Costs	33,623	66,613	100,236	
Total Cost of Activity (2020)	105,302	162,814	268,117	
Total Cost of Activity (2019)	87,207	125,060	212,267	

The breakdown of direct salary costs was not available for 2019, and as a result the full table is not able to be reproduced for 2019. Additionally, the total allocation of costs to Governance was not possible, again as salary costs for 2018-19 were not fully available. However it is possible to calculate the total cost of the activities from the movement of funds note, and this has been shown for comparison.

8. Trustee Remuneration and Related Party Transactions

No trustees or related parties received any remuneration or other benefits (2019: none)

Travel expenses totalling £2,374 were paid relating to travel of trustees (2019: £2,802 for 4 trustees)

Disabled Persons Housing Service (Fife) Limited

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For the year ended 31 March 2020

9. Staff Costs

	2020	Restated 2019
	£	£
Gross Salaries	144,003	131,508
Employer's NIC	6,228	7,424
Employer's Pension	2,695	2,892
Total Staff costs	152,926	141,824
Average Number of Employees	8	8

No employee received remuneration of more than £60,000 (2019: none)

The charity operates a defined contribution pension scheme. The contributions made by the charity during the year are shown above.

10. Tangible Fixed Assets

	2020				2019			
	Tenant Improvements	Fixtures & Fittings	Computer Equipment	Total	Tenant Improvements	Fixtures & Fittings	Computer Equipment	Total
	£	£	£	£	£	£	£	£
Cost								
At 1 April	-	2,717	6,452	9,169	-	2,717	6,452	9,169
Additions	6,600	-	15,284	21,884	-	-	-	-
disposal	-	(2,195)	(2,486)	(4,681)	-	-	-	-
At 31st March	6,600	522	19,250	26,372	-	2,717	6,452	9,169
Depreciation								
At 1 April	-	1,349	6,109	7,458	-	1,108	5,776	6,884
disposal	-	(2,195)	(2,486)	(4,681)	-	-	-	-
Charge for year	990	1,047	5,376	7,413	-	241	333	574
At 31 March	990	202	8,999	10,190	-	1,349	6,109	7,458
Net Book Value								
At 1 April	-	1,368	343	1,711	-	1,609	676	2,285
At 31st March	5,610	320	10,251	16,181	-	1,368	343	1,711

Disabled Persons Housing Service (Fife) Limited

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For the year ended 31 March 2020

11. Debtors

	2020			2019		
	Unrestricted Funds	Restricted Funds	Total	Unrestricted Funds	Restricted Funds	Total
	£	£	£	£	£	£
Debtors	-	-	-	-	-	-
Prepayments	-	-	-	139	-	-
Total Debtors	-	-	-	139	-	-

12. Creditors

	2020			2019		
	Unrestricted Funds	Restricted Funds	Total	Unrestricted Funds	Restricted Funds	Total
	£	£	£	£	£	£
Trade Creditors	4,443	8,351	12,794	225	1,907	2,132
Accruals						
Independent Examination	175	325	500	48	663	711
Preparation of accounts	210	490	700			
Electricity				189		189
Taxation and Social Security	5,344	5,997	11,341	596	1,396	1,992
Salary	179	-	179		87	87
Pension Provider	1,235	1,385	2,620	-	-	-
Total short-term creditors	11,586	16,548	28,134	1,058	4,053	5,111