

Registered Charity Number  
1133510

Registered Company Number  
06595341

## KARIS NEIGHBOUR SCHEME

Report and Accounts

For The Year Ended

30 November 2015

**KARIS NEIGHBOUR SCHEME**  
**Report and accounts**  
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## **KARIS NEIGHBOUR SCHEME**

### **The Report of the Trustees for the year ended 30 November 2015**

#### **Introduction**

The trustees present their annual report and accounts for the year ended 30th November 2015.

The board of trustees are satisfied with the performance of the charity during the year and the position at 30th November 2015 and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

#### **Name, registered office and constitution of the charity**

The full name of the charity is **Karis Neighbour Scheme**.

The legal registration details are :-

<i>Date of incorporation</i>	16th May 2008
<i>Company Registration Number</i>	06595341
<i>The Registered Office is</i>	c/o Church of the Redeemer, Monument Road Edgbaston Birmingham B18 8UU
<i>Charity Registration Number</i>	1133510
<i>The telephone number is</i>	0121 456 3212

#### **The members of the Board of Trustees of the Charity during the year ended 30th November 2015 were :-**

Dr P H Ross Bryson,	Chair of Trustees
Mrs Rebecca Cuthbert	Vice-Chair of Trustees
Mr Michael Fuller	Treasurer (deceased 16th December 2014)
Mr Russ Lowman	
Mr Chris Poole	
Mr Steve Watts	

#### **Independent Examiner**

Graham Harvey trading as Harvey Morgan Services  
Chartered Management Accountant  
14 Knighton Road  
Sutton Coldfield  
West Midlands  
B74 4NX

## **KARIS NEIGHBOUR SCHEME**

### **The Report of the Trustees for the year ended 30 November 2015**

#### **Our Aims and objectives**

##### Purposes and Aims

Our charity's purpose as set out in the objects contained in the company's memorandum of association is:

To assist people who are in need of practical or emotional well being by reason of their youth, age, infirmity or disablement, poverty or social or economic circumstances

The aims of our charity are to provide support to people in our community who are in need, to bring people in our community together, enabling people in our community to be good neighbours and ensure no one is neglected or forgotten about. Our aims fully reflect the purpose that the charity was set up to further.

##### Ensuring our work delivers our aims

The trustees regularly review the work of the charity, receiving reports on the projects and the impact and benefits of the work undertaken for the people we are seeking to help. These reviews provide opportunity for trustees to ensure that the focus of our work is consistent with the stated purposes of the charity, and with regard to the Charity Commission's general guidance on public benefit, also allows us to ensure we are providing a benefit to the communities we seek to help.

##### The focus of our work

Our main objectives for the year were to:

Offer help to people in need, including practical support, advocacy and befriending. Stand with people in the midst of hardship, helping them find the support they need and responding where these needs are going unmet

Reaching out to people who are isolated, offering friendship and providing opportunity to spend time getting to know each other

Providing opportunities for people with time, skills and resources to volunteer in order to help meet the needs of others in the community

Building links with and between other groups and organisations

#### **How our activities deliver public benefit**

Our main activities and who we try to help are described below. Our charitable activities focus on the reduction of social isolation, relief of poverty in meeting basic needs and support to help overcome hardship, and are all undertaken to further our charitable purposes for the public benefit.

##### Who used and benefitted from our services?

Our objects limit the services we provide to the City of Birmingham and the surrounding areas, current funding means our activities are focused on the Ladywood, Edgbaston and Harborne wards of Birmingham and some parts of Smethwick.

## **KARIS NEIGHBOUR SCHEME**

### **The Report of the Trustees for the year ended 30 November 2015**

In the past year we worked directly with 879 adults and 227 children. Because a lot of our work involves ongoing befriending we have had regular contact with a proportion of these beneficiaries, around 2/3 of beneficiaries being seen more than once and on average each beneficiary being seen around six times a year.

Nearly all our activities are provided free of charge, the only exception being some trips during school holidays where we ask for a small subsidy to help cover the cost of the trip and, primarily, to encourage people to secure their places.

Those we support represent a broad cross-section of the community, and reflect the diverse neighbourhoods we are working in. Only about a quarter of our contacts are with people who identify as White British, the other prominent ethnic groups we work with include Black African (24% of contacts), Other White (10% of contacts) and Other (9% of contacts), with many other ethnic groups being represented in the remaining third of our contacts.

As one of our projects focuses on befriending older adults, where the needs around social isolation are particularly acute, over 65s are one of the biggest age groups we work with, representing 26% of our contacts, the other large age group is the 25-34 age group, representing 27% of our contacts, this is likely due to a particular project working with refugee and asylum seeker families with young children. Again, there is a fairly even spread between the remaining age groups, demonstrating that we are succeeding in reaching all parts of the community.

A proportion of our referrals come from GPs and other health professionals, who are well placed to reach those who are socially isolated and refer on to our scheme for social needs they have identified that are impacting on someone's well being.

A lot of our support benefits the wider families and households of those we are supporting, whether this is because of an increase in household income, an improved home environment or improvements in relationships due to decreased stress or improved mood.

Similarly, our work strengthening other community groups in Ladywood and building better communication between these groups has benefitted the wider community in helping to provide a strong and relatively thriving network of community groups and activities which are also helping to reduce social isolation in their immediate neighbourhoods.

The main areas of charitable activity are a befriending scheme for over 60s, advocacy & advice through a partnership project known as Ladywood Community Advice, neighbourly practical help, support for refugee and asylum seeker families, a community regeneration project, and a GP surgery based chaplaincy service. These activities and the achievements that flow from our work are described below.

Our 'Karis BeFriends' project, matching volunteer befrienders to visit isolated older people living in their own homes, has directly supported 112 people this year. Alongside this befriending support, a further 66 over 60s have received support such as advocacy & advice or practical help.

## **KARIS NEIGHBOUR SCHEME**

### **The Report of the Trustees for the year ended 30 November 2015**

Our work with children & families, largely focusing on asylum seekers and refugees, has supported over 300 families this year, 112 adults have attended our English for Speakers of Other Language classes where they have been supported to learn basic conversational English, and 95 adults attended the 'Welcome' group, offering chance for social interaction with other young families in similar circumstances. Our Children & Families Worker visited 49 families at home to offer further befriending, practical help and advocacy. 16 young parents from a hostel for asylum seekers attended International Lunches at the local children's centre, linking them into services provided by the centre.

Our partnership advice project, Ladywood Community Advice, run jointly with Ladywood Community Project, saw 541 adults throughout the course of the year and dealt with several thousand distinct issues ranging from benefits advice and debt matters to repairs and school applications. A specialist debt advisor from Birmingham Settlement has supported our once a week drop-in session, working alongside our money advisors.

We have provided practical help to over 200 families and individuals, ranging from small household tasks such as DIY or moving furniture to 215 distributions of emergency food parcels or referrals to the local Birmingham Central Foodbank. We have also seen a formalising of donations of baby equipment such as cots and pushchairs through the Baby Bank, hosted by Birmingham Central Foodbank at their warehouse. This provision has been accessed by 59 families since its official launch.

Our Community Regeneration work has supported a number of resident led initiatives and projects throughout the course of the year, of particular note are the Ladywood Community Development Trust, who in turn supported a range of activities for young people over the summer holidays and have helped to bring The Real Junk Food Project into the area, opening a café at the Ladywood Health & Community Centre. This year saw another successful Ladywood Community Fun Day organised by local residents and community groups, now in its eighth year.

In addition to the core Karis Neighbour Scheme projects, the Listening & Guidance service, a project of Wholecare KNS, has provided GP surgery based chaplaincy to over 300 individuals, supporting people to process issues such as stress, bereavement and depression. Chaplains for Wellbeing have provided a safe space to be listened to in a constructive way.

#### **Financial review**

Although it has continued to be challenging to raise funds for our existing activities, this year has seen a surplus of a little over £25,000. The great majority of these funds relate to our contracted Listening & Guidance service and are restricted funds, however, we still saw a small increase of around £2,500 in our unrestricted reserves.

## **KARIS NEIGHBOUR SCHEME**

### **The Report of the Trustees for the year ended 30 November 2015**

#### Principal Funding Sources

Sandwell West Birmingham and Birmingham South Central CCGs have been major funders this past year with their commissioning of the Listening & Guidance service through Wholecare KNS. We have also received some funding from Birmingham City Council via the Body, Mind & Spirit Partnership, relating to our work supporting older people. However, we still rely primarily on gifts & donations and grants from grant making trusts, our largest grant funder this year has been Tudor Trust who continue to fund the Ladywood Community Advice project. Gifts and donations still represent a significant proportion of our income, totalling over £37,000 this year.

#### Investment Policy

Aside from retaining a required amount in reserves each year most of the charity's funds are to be spent in the short term so there are negligible amounts available for investment. A proportion of reserve funds are kept in an accessible savings account, however, this has made a very small return in terms of interest this year. As our levels of reserves are close to the minimum required it was not seen as sensible to tie up funds in investments which may yield higher returns, this will be reviewed if we are able to increase reserves significantly.

#### Reserves Policy

The Board have examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be at least 3 months of core expenditure. This excludes Listening & Guidance, which is a self-contained contracted service. Given the current funding climate it is recognised that seeking to increase reserves may be advisable.

Based on a forecast expenditure for the coming year of £135,000, this gives a minimum level of reserves at £33,750. Unrestricted funds stand at £44,399 at the end of the year and the board feel this represents an acceptable level of reserves.

#### **Plans for Future Periods**

The charity plans continuing the activities outlined above in the forthcoming years subject to satisfactory funding arrangements. However, it is anticipated that our Community Regeneration project will come to an end in this coming year and the board are considering how key aspects of this work, as per our stated purpose, should be continued. We hope to be able to expand the work of existing projects to respond to the evident need in our communities.

We also intend to work towards a PQASSO Quality Mark, the Practical Quality Assurance System for Small Organisations developed by the Charities Evaluation Service and endorsed by the Charity Commission, enabling us to evidence our quality and credibility as an organisation to funders.

## **KARIS NEIGHBOUR SCHEME**

### **The Report of the Trustees for the year ended 30 November 2015**

#### **Structure, Governance and Management**

##### Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 16th May 2008 and registered as a charity on 12th January 2010. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

The company took over the running of a previous charitable trust, registered no. 1077200, which had been in operation since 16th April 1999.

##### Recruitment and Appointment of Trustees

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Board. Under the requirements of the Memorandum and Articles of Association the members of the Board are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting.

All member of the Management Committee give their time voluntarily and received no benefits from the charity. Any expenses reclaimed from the charity are set out in note 12 to the accounts.

Dr Ross Bryson and Mrs Rebecca Cuthbert retire by rotation and, being eligible, offer themselves for re-election.

##### Risk Management

The board maintain a range of policies to ensure internal risks are well managed. This includes financial controls and authorisations, robust safeguarding policies and incident reporting which is reviewed at the regular meetings of the Board. Procedures are also in place to ensure compliance with health and safety of staff, volunteers, clients and any other visitors to the scheme. Policies are reviewed at regular intervals to ensure they still comply with best practice.

External risks, particularly relating to funding, are considered at Board meetings which currently are held every 2 to 3 months. This ensures that steps can be taken to mitigate against these risks in a timely manner, including making any necessary operational changes.

##### Organisational Structure

Karis Neighbour Scheme has a Board of between 5 and 15 members who meet at least quarterly and are responsible for the strategic direction and policy of the charity. At present the Committee has five members from a variety of backgrounds relevant to the work of the charity. Day to day responsibility for the provision of the services rest with the Chief Executive along with the individual project leads. The Chief Executive is responsible for ensuring that the charity delivers the services specified and that key performance indicators are met. They currently line manage the various project leads who have responsibility for the day to day operational management of their respective projects.



**KARIS NEIGHBOUR SCHEME**

**The Report of the Trustees for the year ended 30 November 2015**

**Method of preparation of Accounts**

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2005) and in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small entities.

**This report was approved by the board of trustees on**

20-04-16

**Director and Trustee**

**Name**

*R J Cuthbert*

REBECCA J CUTHBERT

## **KARIS NEIGHBOUR SCHEME**

### **Independent Examiner's Report to the trustees of the charity**

#### **Report of the Independent Examiner to the trustees**

**on the accounts of the Charity for the year ended 30 November 2015**

I report on the financial statements of the Charity on pages 10 to 28 for the year ended 30th November 2015 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard for Smaller Entities (FRSSE), effective April 2008, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, effective April 2005 as modified in June 2008. (The SORP), under the historical cost convention and the accounting policies set out on page 11.

#### **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 financial statements.

The trustees are satisfied that the audit requirement of Section 144(1) of the Act does not apply and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to section 476 of the Companies Act 2006, and that there is no requirement in the governing document or constitution of the Charity for the conducting of an audit. As a consequence, the trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit under company law, or otherwise, and is eligible for independent examination, it is my responsibility to:-

- a) examine the accounts under section 145 of the Act;
- b) to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act; and;
- c) to state whether particular matters have come to my attention.

#### **Basis of opinion and scope of work undertaken**

I conducted my examination in accordance with the General Directions given by the Charity Commissioners for England & Wales setting out the duties of an independent examiner issued by the Charity Commissioners under section 145(5)(b) of the Act) in relation to the conducting of an independent examination, referred to above. An independent examination includes a review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtain written assurances from the trustees of all material matters.

**Independent Examiner's Statement, report and opinion**

Subject to the limitations upon the scope of my work as detailed above , in connection with my examination , I can confirm that

1) In accordance with Regulation 31 of The Charities (Accounts and Reports) Regulations 2008, (The Regulations) the accounts of this incorporated charity are not required to be audited under Part 16 of the Companies Act 2006;

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

(i) to keep accounting records in accordance with section 386 of the Companies Act 2006;

(ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and;

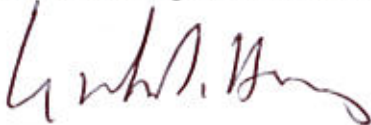
(iii) that the financial statements be prepared in accordance with the methods and principles set out in the Statement of Recommended Practice - Accounting and Reporting by Charities

have not been met; or

to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached;

The Examiner's relevant professional qualification or body is:

Chartered Management Accountant



Graham Harvey trading as Harvey Morgan Services  
14 Knighton Road  
Sutton Coldfield  
West Midlands  
B74 4NX

The date upon which my opinion is expressed is :-

16/6/16

KARIS NEIGHBOUR SCHEME

Statement of Financial Activities  
for the year ended 30 November 2015

	Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
Notes	2015 £	2015 £	2015 £	2014 £
<b>Incoming resources</b>				
<b><i>Incoming resources from generated funds</i></b>				
Voluntary Income	78,713	44,970	123,683	120,402
Activities for generating funds	2,987	-	2,987	2,962
Investment Income	120	23	143	112
<b><i>Incoming resources from charitable activities</i></b>	3,948	105,100	109,048	32,119
<b>Total incoming resources</b>	<b>85,768</b>	<b>150,093</b>	<b>235,861</b>	<b>155,595</b>
<b><i>Costs of generating funds</i></b>				
Costs of generating voluntary income	464	-	464	482
<b><i>Costs of charitable activities</i></b>	82,083	103,709	185,792	117,152
<b><i>Governance costs</i></b>	800	23,421	24,221	3,540
<b>Total resources expended</b>	<b>83,347</b>	<b>127,130</b>	<b>210,477</b>	<b>121,174</b>
<b>Net incoming resources before transfers between funds</b>	<b>2,421</b>	<b>22,963</b>	<b>25,384</b>	<b>34,421</b>
<b>Gross transfers between funds</b>	-	-	-	-
<b>Net incoming resources before Other recognised gains and losses</b>	<b>2,421</b>	<b>22,963</b>	<b>25,384</b>	<b>34,421</b>
<b>Other recognised gains and losses</b>				
<b>Net movement in funds</b>	<b>2,421</b>	<b>22,963</b>	<b>25,384</b>	<b>34,421</b>
<b>Reconciliation of funds</b>				
<b><i>Total funds brought forward</i></b>	41,978	29,459	71,437	37,016
<b>Total Funds carried forward</b>	<b>44,399</b>	<b>52,422</b>	<b>96,821</b>	<b>71,437</b>

The net movement in funds referred to above is the net incoming resources as defined in the SORP and is reconciled to the total funds as shown in the Balance Sheet on page 10 as required by the SORP.

All activities derive from continuing operations

The notes on pages 14 to 26 form an integral part of these accounts.

**KARIS NEIGHBOUR SCHEME****Statement of Financial Activities  
for the year ended 30 November 2015****Income and Expenditure Account as required by the Companies Act  
for the year ended 30 November 2015**

	2015 £	2014 £
<b>Turnover</b>	235,718	155,483
Direct costs of turnover	186,256	117,634
<b>Gross surplus</b>	<u>49,462</u>	<u>37,849</u>
Governance costs	24,221	3,540
<b>Operating surplus</b>	<u>25,241</u>	<u>34,309</u>
Interest receivable	143	112
<b>Surplus on ordinary activities before tax</b>	<u>25,384</u>	<u>34,421</u>
<b>Surplus for the financial year</b>	<u>25,384</u>	<u>34,421</u>
Gift Aid Payments	-	-
<b>Retained surplus for the financial year</b>	<u>25,384</u>	<u>34,421</u>

**All activities derive from continuing operations****The notes on pages 14 to 26 form an integral part of these accounts.**

**KARIS NEIGHBOUR SCHEME**

**Statement of Financial Activities  
for the year ended 30 November 2015**

**Statement of Total Recognised Gains and Losses  
for the year ended 30 November 2015**

	2015	2014
Excess of Expenditure over income before realisation of assets	25,384	34,421
Profit per Profit and Loss account	25,384	34,421
Grants for the acquisition of fixed assets	-	-
<b>Net Movement in funds before taxation</b>	<u>25,384</u>	<u>34,421</u>

**Movements in revenue and capital funds  
for the year ended 30 November 2015**

Revenue accumulated funds	Unrestricted	Restricted	Total	Last year
	Funds	Funds	Funds	Total Funds
	2015	2015	2015	2014
	£	£	£	£
Accumulated funds brought forward	41,978	29,459	71,437	37,016
Recognised gains and losses before transfers	2,421	22,963	25,384	34,421
	<u>44,399</u>	<u>52,422</u>	<u>96,821</u>	<u>71,437</u>
<b>Closing revenue accumulated funds</b>	<u>44,399</u>	<u>52,422</u>	<u>96,821</u>	<u>71,437</u>
			£	£

**Summary of funds**

Summary of funds	Designated	Unrestricted	Restricted	Total	Last Year
	Funds	Funds	Funds	Funds	Total Funds
	2015	2015	2015	2015	2014
Revenue accumulated funds	-	44,399	52,422	96,821	71,437

The notes on pages 14 to 26 form an integral part of these accounts.

**KARIS NEIGHBOUR SCHEME**

Company Number 06595341

**Balance Sheet  
as at 30 November 2015**

Intangible assets		-	-
Tangible assets	13	<u>2</u>	<u>2</u>
<b>Total fixed assets</b>		<u>2</u>	<u>2</u>
<b>Current assets</b>			
Debtors	14	5,000	3,250
Cash at bank and in hand		<u>118,772</u>	<u>134,581</u>
<b>Total current assets</b>		<u>123,772</u>	<u>137,831</u>
<b>Creditors:-</b>			
amounts due within one year	15	(26,953)	(66,396)
<b>Net current assets</b>		<u>96,819</u>	<u>71,435</u>
<b>Total assets less current liabilities</b>		<u>96,821</u>	<u>71,437</u>
<b>Creditors:-</b>			
amounts due after more than one year		-	-
<b>Provisions for liabilities and charges</b>		-	-
<b>Net assets excluding pension asset / liability</b>		<u>96,821</u>	<u>71,437</u>
<b>Net assets including pension asset / liability</b>		<u>96,821</u>	<u>71,437</u>
<b>The funds of the charity :</b>			
<b>Unrestricted income funds</b>			
Unrestricted revenue accumulated funds		44,399	41,978
Designated revenue funds		-	-
<b>Unrestricted capital funds</b>			
Designated fixed asset funds		-	-
<b>Total unrestricted funds</b>		<u>44,399</u>	<u>41,978</u>
<b>Restricted revenue funds</b>			
Restricted revenue accumulated funds		52,422	29,459
<b>Restricted fixed asset funds</b>			
<b>Total restricted funds</b>		<u>52,422</u>	<u>29,459</u>
<b>Total charity funds</b>		<u>96,821</u>	<u>71,437</u>

The directors are satisfied that for the year ended on 30th November 2015 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or 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. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 5.

The director(s) acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Name of Trustee

*R. J. Cuthbert*

Rebecca J Cuthbert

Approved by the Board of Trustees on

20.04.16

The notes on pages 14 to 26 form an integral part of these accounts.

**KARIS NEIGHBOUR SCHEME**  
**Notes to the Accounts**  
**for the year ended 30 November 2015**

**1 Accounting policies**

***Basis of preparation of the accounts***

The financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (FRSSE), effective April 2008, and all other applicable accounting standards, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, (revised June 2008) (The SORP). The accounts have been drawn up in accordance with the provisions of the Charities (Accounts and Reports) Regulations 2008 and the Companies Act 2006, and include the results of the charity's operations which are described in the Trustees' Report, all of which are continuing.

Insofar as the SORP requires compliance with specific Financial Reporting Standards other than the FRSSE then the specific Financial Reporting Standards have been followed where their requirements differ from those of the FRSSE.

Advantage has been taken of Section 396(5) of The Companies Act 2006 to allow the format of the financial statements to be adapted to reflect the special nature of the charity's operation and in order to comply with the requirements of the SORP.

The charity has taken advantage of the exemption in the FRSSE from the requirement to produce a cash flow statement.

The particular accounting policies adopted are set out below.

***Accounting convention***

The financial statements are prepared, on a going concern basis, under the historical cost convention.

***Incoming Resources***

Incoming resources are accounted for on a receivable basis.

Except as described under the 'Deferred Income' accounting policy all grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

***Deferred income***

In accordance with the SORP grants received in advance and specified by the donor as relating to specific accounting periods or alternatively which are subject to conditions which are still to be met, and which are outside the control of the charity or where it is uncertain whether the conditions can or will be met, are deferred on an accruals basis to the period to which they relate. Such deferrals are shown in the notes to the accounts and the sums involved are shown as creditors in the accounts.

***Recognition of liabilities***

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the SORP.

***Resources Expended***

The policy for including items within the relevant activity categories of resources expended is followed.

In particular the policy for including items within costs of generating funds, charitable activities and governance costs is

***Costs of generating funds***



**KARIS NEIGHBOUR SCHEME**  
**Notes to the Accounts**  
**for the year ended 30 November 2015**

These are the direct costs of fundraising.

***Charitable activities***

Costs incurred by the charity in the delivery of its activities and services for its beneficiaries. These are the practical support, advocacy, advice, ESOL, befriending, wholecare services and family support activities. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

***Governance costs***

Costs of preparation and examination of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

***Allocation of costs within types of resources expended***

The methods and principles for the allocation and apportionment of all costs between the different activity categories of resources set out above are :-

Resources expended include attributable VAT which cannot be recovered.

The methods and principles for the allocation and apportionment of all costs between the different activity categories of resources set out above are based on the test of whether a cost directly contributes to the particular related source of income. Such identifiable costs are apportioned to the specific activity, whereas all other costs are allocated to support costs of charitable activities.

***Fixed assets and depreciation***

All tangible fixed assets, except freehold land and buildings, are stated at cost less depreciation.

Items of less than £1,000 are not capitalised.

Depreciation has been provided at the following rates in order to write off the assets (less their estimated residual value) over their estimated useful economic lives.

Vehicles	20% straight line
Plant & equipment	20% straight line

***Taxation***

As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the company, and is therefore included in the relevant costs in the Statement of Financial Activities.

***Finance and operating leases***

Rentals payable in respect of operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged to the Statement of Financial Activities as incurred.

Finance leases are accounted for in accordance with the requirements of the Financial Reporting Standard for Smaller Entities (FRSSE), effective April 2008.

***Funds structure policy***

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment.

Restricted funds have been provided to the charity for particular purposes, and it is the policy of the board of trustees to carefully monitor the application of those funds in accordance with the restrictions placed upon them.

**KARIS NEIGHBOUR SCHEME**  
**Notes to the Accounts**  
**for the year ended 30 November 2015**

***Accounting for Legacies***

Legacies have been accounted for as and when they are received.

***Recognition of pension costs and pension assets and liabilities***

The Charity contributes to certain employees own personal pension scheme.

***Treatment of exceptional items***

There were no exceptional items to report.

**2 Winding up or dissolution of the charity**

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

**3 Surplus for the financial year**

**2015**                      **2014**  
**£**                              **£**

**This is stated after crediting :-**

**Revenue Turnover from ordinary activities**                      235,718                      155,483

**and after charging:-**

Rentals under operating leases	4,737	5,018
Trustees' remuneration	23,421	2,740
Pension costs	3,675	2,311
Independent Examiner's Fees	800	800

**4 Detailed analysis of certain transactions required by the 2005 revision to the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales (effective April 2005 and revised May 2008)**

Various items of support costs and charitable expenditure which are required by the SORP to be disclosed in the notes to the accounts are set out in the Detailed Schedule to the Statement of Financial Activities and its appendices after page 23, which should be read together with these notes.

It is considered that due to the limited number of employees, all costs of work done in the Office should be treated as support costs, mainly for the Charitable activities, with a small proportion for Fundraising.

An analysis of support costs by activity (Appendix 2) is included at the end of these accounts.

**5 Investment Income**

**2015**                      **2014**  
**£**                              **£**

Bank deposit interest received                      143                      112

**6 Analysis of grants payable in furtherance of the charity's objects**

A few small grants were made to individuals for specific costs.

**KARIS NEIGHBOUR SCHEME**  
**Notes to the Accounts**  
**for the year ended 30 November 2015**

**7 Deferred Incoming Resources & Reserves - Unrestricted funds**

	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Hinchley Charitable Trust	9,203	9,203	-	-
Grantham Yorke	-	-	5,900	5,900
<b>Total</b>	<u>9,203</u>	<u>9,203</u>	<u>5,900</u>	<u>5,900</u>
			<b>2015</b>	<b>2014</b>
			£	£
<b>These deferrals are included in creditors</b>			<u>5,900</u>	<u>9,203</u>

The deferrals included in creditors relate to those grants and donations specified by the donors as relating to specific periods and represent those parts of the grants or donations which relate to periods subsequent to the accounting year end and are treated as grants in advance, or alternatively where there are conditions which must be fulfilled prior to entitlement or use of the grant or donation by the charity .

**8 Deferred Incoming Resources & Reserves- Restricted funds**

	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
The Tudor Trust	17,213	17,213	18,343	18,343
B'ham South & Central CCG	34,237	34,237	-	-
<b>Total</b>	<u>51,450</u>	<u>51,450</u>	<u>18,343</u>	<u>18,343</u>
			<b>2015</b>	<b>2014</b>
			£	£
<b>These deferrals are included in creditors</b>			<u>18,343</u>	<u>51,450</u>

The deferrals included in creditors relate to those contracts, grants and donations specified by the donors and contractors as relating to specific periods and represent those parts of the contracts, grants or donations which relate to periods subsequent to the accounting year end and are treated as grants in advance, or alternatively where there are conditions which must be fulfilled prior to entitlement or use of the grant or donation by the charity.

**9 Resources received and paid as intermediaries for third parties**

**Received as principals and included in the Statement of Financial Activities**

	Opening Funds	Received in year	Released in year	Closing Funds
	£	£	£	£
Ladywood Community Dev. Trust	4,943	-	3,033	1,910
The equivalent total last year was	<u>-</u>	<u>5,000</u>	<u>57</u>	<u>4,943</u>

The opening and closing funds above are represented by the assets and liabilities held by the charity as a principal as an intermediary and included in the Balance Sheet as described in **note 15**

**10 Staff Costs and Emoluments**

**2015**                      **2014**

**KARIS NEIGHBOUR SCHEME**  
**Notes to the Accounts**  
**for the year ended 30 November 2015**

	£	£
Gross Salaries	142,330	65,880
Employer's National Insurance	2,907	3,128
Pension Contributions	3,675	2,311
	<u>148,912</u>	<u>71,319</u>

	2015	2014
<b>Numbers of full time employees or full time equivalents</b>	<b>7</b>	<b>4</b>

There were no fees or other remuneration paid to the trustees  
There were no employees with emoluments in excess of £60,000 per annum

**11 Remuneration of trustees and persons connected with trustees**

	2015 £	2014 £
<b><i>Remuneration payable to trustees or connected persons</i></b>		
Mrs R Cuthbert for CEO & Management duties	17,921	2,740
Estate of Michael Fuller	1,000	-
Dr P H Ross Bryson as GP Adviser to the WholeCare Project	4,500	-
<b>Total remuneration</b>	<u>23,421</u>	<u>2,740</u>
<b><i>Employer's National Insurance contributions on above remuneration</i></b>	<u>-</u>	<u>-</u>

**12 Trustees' remuneration**

No trustees or persons connected with them, other than those shown above, received any remuneration.

**KARIS NEIGHBOUR SCHEME**  
**Notes to the Accounts**  
**for the year ended 30 November 2015**

**13 Tangible functional fixed assets**

	<b>Plant, Machinery &amp; Vehicles £</b>	<b>TOTAL £</b>
<b>Asset cost, valuation or revalued amount</b>		
At 1 December 2014	30,262	30,262
At 30 November 2015	<u>30,262</u>	<u>30,262</u>
<b>Accumulated depreciation and impairment provisions</b>		
At 1 December 2014	30,260	30,260
Charge for the year	-	
At 30 November 2015	<u>30,260</u>	<u>30,260</u>
<b>Net book value</b>		
At 30 November 2015	<u>2</u>	<u>2</u>
At 30 November 2014	<u>2</u>	<u>2</u>

All assets are used for direct charitable purposes.

<b>14 Debtors</b>	<b>2015 £</b>	<b>2014 £</b>
Accrued income	5,000	3,250
<b>15 Creditors: amounts falling due within one year</b>	<b>2015 £</b>	<b>2014 £</b>
Accrued expenses	800	800
Funds held for third parties	1,910	4,943
Deferred income and grants in advance (see note 7)	24,243	60,653
	<u>26,953</u>	<u>66,396</u>

**16 Related party transactions**

A daughter of a trustee (Mr M Fuller) was employed throughout the year for a total cost of £18,638. Ms Wendy Ralph, the Practice Manager at the Medical Centre where Dr R Bryson is a partner, was paid £3,425 for services.

<b>17 Analysis of the Net Movement in Funds</b>	<b>2015 £</b>	<b>2014 £</b>
Net movement in funds from Statement of Financial Activities	25,384	34,421

**KARIS NEIGHBOUR SCHEME**  
**Notes to the Accounts**  
**for the year ended 30 November 2015**

**18 Particulars of Individual Funds and analysis of assets and liabilities representing funds**  
**At 30 November 2015**

	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	2	-	-	2
Current Assets	53,007	-	70,765	123,772
Current Liabilities	(8,610)	-	(18,343)	(26,953)
	<u>44,399</u>	<u>-</u>	<u>52,422</u>	<u>96,821</u>

	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	2	-	-	2
Current Assets	76,135	-	61,696	137,831
Current Liabilities	(34,159)	-	(32,237)	(66,396)
	<u>41,978</u>	<u>-</u>	<u>29,459</u>	<u>71,437</u>

The individual funds included above are :-

	Funds at 2014	Movements in Funds as below	Transfers Between funds	Funds at 2015
	£	£	£	£
Unrestricted General Fund	41,978	2,421	-	44,399
Advocacy	3,982	-	-	3,982
Whole Care	25,477	21,696	-	47,173
Ageing Better Mini-hub	-	1,267	-	1,267
	<u>71,437</u>	<u>25,384</u>	<u>-</u>	<u>96,821</u>

Analysis of movements in funds as shown in the table above

	Incoming Resources	Outgoing Resources	Gains & Losses	Movement in funds
	£	£	£	£
Unrestricted General Fund	85,768	(83,347)	-	2,421
Advocacy	33,870	(33,870)	-	-
Whole Care	105,123	(83,427)	-	21,696
Ageing Better Mini-hub	1,600	(333)	-	1,267
Barrow Cadbury	9,500	(9,500)	-	-
	<u>235,861</u>	<u>(210,477)</u>	<u>-</u>	<u>25,384</u>

The charity has received restricted funds to deliver an Ageing Better Mini-hub, an Advocacy Project called Ladywood Community Advice and also to deliver a Whole Care service.

**19 Endowment Funds**

The charity had no endowment funds in the year ended 30th November 2015 or in the year ended 30th November 2014.

**20 Share Capital**

**KARIS NEIGHBOUR SCHEME**

**Notes to the Accounts**

**for the year ended 30 November 2015**

The charity is incorporated under the Companies Acts and is limited by guarantee, each member having undertaken to contribute such amounts not exceeding one pound as may be required in the event of the company being wound up whilst he or she is still a member or within one year thereafter.

**KARIS NEIGHBOUR SCHEME**  
**Schedule to the Statement of Financial Activities**  
**for the year ended 30 November 2015**

**Status of this schedule to the Statement of Financial Activities**

This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008. However, it is not a part of the statutory accounts required under the provisions of the Companies Act 2006 in relation to incorporated charities.

	Unrestricted Funds	Restricted Funds	Total Funds	Prior Period Total Funds
	2015	2015	2015	2014
	£	£	£	£
<b>Incoming Resources</b>				
<b>Incoming Resources from generated funds</b>				
<b>Non government and non public bodies</b>				
<b>Incoming resources of a revenue nature - grants, donations and legacies</b>				
Donations	37,395	-	37,395	45,468
The Tudor Trust	-	35,000	35,000	35,000
The Tudor Trust deferred to next year	-	(18,343)	(18,343)	(17,213)
The Tudor Trust deferred from last year	-	17,213	17,213	-
Digbeth Trust	15,750	-	15,750	9,000
Cole Charitable Trust	1,000	-	1,000	-
Birmingham Voluntary Service Council	170	1,600	1,770	-
Christian Vision	2,500	-	2,500	-
The Harry Payne Trust	1,000	-	1,000	5,000
The Barrow Cadbury Trust	-	9,500	9,500	9,500
Community Development Foundation	1,280	-	1,280	-
Edgar E Lawley Foundation	1,500	-	1,500	-
The Mothers Union	532	-	532	-
Lord Austin Trust	500	-	500	-
Harbourne Parish Lands Charity	3,500	-	3,500	1,750
Hinchley Charitable Trust	-	-	-	10,000
Hinchley Charitable Trust, deferred from last year	9,203	-	9,203	(9,203)
Lloyds TSB Foundation deferred from last year	-	-	-	5,500
Charles Hayward Foundation	-	-	-	2,500
Henry James Sayer Trust	500	-	500	-
Birmingham City Council	-	-	-	1,500
The Kerygma Fund	-	-	-	1,504
Grants received for individuals	300	-	300	2,428
Thrive Together	-	-	-	4,500
The Eveson Charitable Trust	-	-	-	5,000
The Douglas Turner Trust	-	-	-	1,500
Waitrose Ltd	380	-	380	-
William Dudley Trust	502	-	502	-
Fitzer Lacy	-	-	-	2,000
Various others	2,701	-	2,701	4,668
<b>Total</b>	<b>78,713</b>	<b>44,970</b>	<b>123,683</b>	<b>120,402</b>
<b>Total Grants, Legacies &amp; Donations Received</b>	<b>78,713</b>	<b>44,970</b>	<b>123,683</b>	<b>120,402</b>
<b>Total Voluntary Income</b>	<b>78,713</b>	<b>44,970</b>	<b>123,683</b>	<b>120,402</b>
<b>Activities for generating funds</b>				
Fundraising activities	2,987	-	2,987	2,962
<b>Total of activities for generating funds</b>	<b>2,987</b>	<b>-</b>	<b>2,987</b>	<b>2,962</b>
<b>Investment Income</b>				



**KARIS NEIGHBOUR SCHEME**  
**Schedule to the Statement of Financial Activities**  
**for the year ended 30 November 2015**

**Status of this schedule to the Statement of Financial Activities**

This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008. However, it is not a part of the statutory accounts required under the provisions of the Companies Act 2006 in relation to incorporated charities.

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>	<b>Prior Period Total Funds</b>
	<b>2015</b>	<b>2015</b>	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Bank deposit interest received	120	23	143	112
<b>Total Investment Income</b>	<b>120</b>	<b>23</b>	<b>143</b>	<b>112</b>
<b>Incoming resources from charitable activities</b>				
Primary purpose trading	3,948	105,100	109,048	32,119
<b>Total Incoming resources from charitable activities</b>	<b>3,948</b>	<b>105,100</b>	<b>109,048</b>	<b>32,119</b>
<b>Total Incoming Resources</b>	<b>85,768</b>	<b>150,093</b>	<b>235,861</b>	<b>155,595</b>

**KARIS NEIGHBOUR SCHEME**  
**Schedule to the Statement of Financial Activities**  
**for the year ended 30 November 2015**

**Status of this schedule to the Statement of Financial Activities**

This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008. However, it is not a part of the statutory accounts required under the provisions of the Companies Act 2006 in relation to incorporated charities.

	Unrestricted Funds	Restricted Funds	Total Funds	Prior Period Total Funds
	2015	2015	2015	2014
	£	£	£	£
<b>Costs of generating funds</b>				
<i>Costs of generating voluntary income</i>				
Cost of fundraising activities	464	-	464	482
	<u>464</u>	<u>-</u>	<u>464</u>	<u>482</u>
<b>Total costs of generating voluntary income</b>	<b>464</b>	<b>-</b>	<b>464</b>	<b>482</b>
<b>Charitable expenditure</b>				
<i>Costs of activities in furtherance of the charity's objectives</i>				
Cost of goods for primary purpose trading	8,400	710	9,110	12,532
	<u>8,400</u>	<u>710</u>	<u>9,110</u>	<u>12,532</u>
<i>Support costs of charitable activities</i>				
<i>Direct support costs</i>				
Gross wages and salaries - charitable activities	47,965	70,944	118,909	63,140
Employers' NI - Charitable activities	2,339	568	2,907	3,128
Pension contributions charitable employees	3,492	183	3,675	2,311
Volunteers' Costs	27	337	364	105
Resource Costs	-	7,894	7,894	5,646
Travel and Subsistence - Charitable Activities	763	98	861	751
	<u>54,586</u>	<u>80,024</u>	<u>134,610</u>	<u>75,081</u>

**KARIS NEIGHBOUR SCHEME**  
**Schedule to the Statement of Financial Activities**  
**for the year ended 30 November 2015**

**Status of this schedule to the Statement of Financial Activities**

This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008. However, it is not a part of the statutory accounts required under the provisions of the Companies Act 2006 in relation to incorporated charities.

	Unrestricted Funds	Restricted Funds	Total Funds	Prior Period Total Funds
	2015	2015	2015	2014
	£	£	£	£
<b>Indirect employee costs</b>				
Training and welfare	1,477	4,982	6,459	338
Travel and subsistence	-	68	68	-
Motor expenses	204	-	204	-
Recruitment expenses	301	150	451	252
	<b>1,982</b>	<b>5,200</b>	<b>7,182</b>	<b>590</b>
<b>Premises Costs</b>				
Rent payable	4,737	-	4,737	5,018
Rates, water and service charges	180	-	180	203
Insurance	1,760	501	2,261	1,448
Room Hire	-	2,610	2,610	-
Light and heat	2,400	-	2,400	2,700
Cleaning	720	-	720	810
	<b>9,797</b>	<b>3,111</b>	<b>12,908</b>	<b>10,179</b>
<b>General administrative expenses:</b>				
Telephone and fax	1,106	2,882	3,988	1,277
Postage	512	55	567	763
Office expenses	4,465	978	5,443	3,310
Equipment expenses	-	-	-	2,803
Software	575	-	575	-
Payroll costs	355	74	429	231
	<b>7,013</b>	<b>3,989</b>	<b>11,002</b>	<b>8,384</b>
<b>Professional fees in support of charitable activities</b>				
Consultancy fees	-	10,675	10,675	8,460
	<b>-</b>	<b>10,675</b>	<b>10,675</b>	<b>8,460</b>
<b>Total Support costs</b>	<b>73,378</b>	<b>102,999</b>	<b>176,377</b>	<b>102,694</b>
Grants paid as shown in the detailed schedule	305	-	305	1,926
<b>Support costs for grants paid</b>				
Costs reallocated from charity support costs	-	-	-	-
<b>Total Expended on Charitable Activities</b>	<b>82,083</b>	<b>103,709</b>	<b>185,792</b>	<b>117,152</b>

**KARIS NEIGHBOUR SCHEME**  
**Schedule to the Statement of Financial Activities**  
**for the year ended 30 November 2015**

**Status of this schedule to the Statement of Financial Activities**

This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008. However, it is not a part of the statutory accounts required under the provisions of the Companies Act 2006 in relation to incorporated charities.

	Unrestricted Funds	Restricted Funds	Total Funds	Prior Period Total Funds
	2015	2015	2015	2014
	£	£	£	£

**Governance costs that are not direct management functions inherent in generating funds, service delivery and programme or project work**

**Specific governance costs**

Trustees' remuneration	-	23,421	23,421	2,740
Independent Examiner's Fees	800	-	800	800
<b>Total governance costs</b>	<b>800</b>	<b>23,421</b>	<b>24,221</b>	<b>3,540</b>

**A Detailed schedule of grants paid to achieve the objects of the charity**

	2015	2014
	£	£
Grants to Institutions	-	-
Total grants to individuals	305	1,926
<b>Total of all grants paid</b>	<b>305</b>	<b>1,926</b>

**Analysis of transfers between funds**

Transfer to/(from) unrestricted to be analysed further	-	-	-	(137)
Transfer to/(from) restricted to be analysed further	-	-	-	137

**Appendices to the Statement of Financial Activities**  
**for the year ended 30 November 2015**

**The following appendices are attached to detail the activity analysis required by the 2005 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008.**

1. Analysis of Total Incoming & Outgoing Resources by Activity
2. Analysis of Total Support Costs by Activity
3. Analysis of charitable expenditure by activity
4. Analysis of grants made by activity

## KARIS NEIGHBOUR SCHEME

### Appendix 1

#### Analysis of Total Incoming & Outgoing Resources by Activity for the year ended 30 November 2015

	Fundraising	General Charitable Activities	Advocacy	Ageing Better Mini hub	Barrow Cadbury support	WholeCare	2015 Total	2014 Total
	£	£	£		£	£	£	£
<b>Incoming resources from generated funds</b>								
Voluntary Income	37,395	41,318	33,870	1,600	9,500	-	123,683	120,402
Activities for generating funds	2,987	-	-	-	-	-	2,987	2,962
Investment Income	120	-	-	-	-	23	143	112
<b>Incoming resources from charitable activities</b>	-	3,948	-	-	-	105,100	109,048	32,119
<b>Other Incoming Resources</b>	-	-	-	-	-	-	-	-
<b>Total Incoming Resources</b>	<b>40,502</b>	<b>45,266</b>	<b>33,870</b>	<b>1,600</b>	<b>9,500</b>	<b>105,123</b>	<b>235,861</b>	<b>155,595</b>
<b>Costs of generating funds</b>								
Costs of generating voluntary income	454	-	-	-	-	-	454	482
Fundraising trading - costs of goods and other costs	-	-	-	-	-	-	-	-
Investment management costs	-	-	-	-	-	-	-	-
<b>Costs of charitable activities</b>	-	82,083	33,870	333	9,500	60,006	185,792	117,152
<b>Governance costs</b>	-	800	-	-	-	23,421	24,221	3,540
<b>Other resources expended</b>	-	-	-	-	-	-	-	-
<b>Total resources expended</b>	<b>454</b>	<b>82,883</b>	<b>33,870</b>	<b>333</b>	<b>9,500</b>	<b>83,427</b>	<b>210,477</b>	<b>121,174</b>
<b>Net Incoming Resources by activity</b>	<b>40,038</b>	<b>(37,617)</b>	<b>-</b>	<b>1,267</b>	<b>-</b>	<b>21,696</b>	<b>25,384</b>	<b>34,421</b>

### Appendix 2

#### Analysis of Total Support Costs by Activity for the year ended 30 November 2015

	Fundraising	Charitable Activities	Advocacy	Ageing Better Mini hub	Barrow Cadbury support	WholeCare	2015 Total	2014 Total
	£	£	£		£	£	£	£
<b>Nature of support costs</b>								
Management	-	73,378	33,780	333	9,500	59,386	176,377	102,694
Finance	-	-	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-	-	-
Human Resources	-	-	-	-	-	-	-	-
<b>Total support costs analysed by activity</b>	<b>-</b>	<b>73,378</b>	<b>33,780</b>	<b>333</b>	<b>9,500</b>	<b>59,386</b>	<b>176,377</b>	<b>102,694</b>

	2015 £	2014 £
<b>The above amounts are shown in the accounts as</b>		
Support costs for generating voluntary income	-	-
Support costs for fundraising trading	-	-
Support costs for charitable activities	176,377	102,694
Support costs for grants paid	-	-
	<b>176,377</b>	<b>102,694</b>

The basis of allocation of costs and the methods used are described in note 4 to the accounts

## KARIS NEIGHBOUR SCHEME

### Appendix 3

#### Analysis of charitable expenditure by activity for the year ended 30 November 2015

	Fundraising	Charitable Activities	Ageing Better Mini hub	Barrow Cadbury support	WholeCare	2015 Total	2014 Total
	£	£	£	£	£	£	£
Nature of charitable expenditure							
Activities undertaken directly	-	8,400	377	333	-	9,110	19,191
Grant funding of activities	-	305	-	-	-	305	1,926
Support costs of charitable activities	-	73,378	33,493	-	9,500	60,006	96,035
<b>Total charitable expenditure analysed by activity</b>	<b>-</b>	<b>82,083</b>	<b>33,870</b>	<b>333</b>	<b>9,500</b>	<b>60,006</b>	<b>117,152</b>

An explanation of the main features of charitable expenditure is given in note 1 to the accounts and the Trustees Report.

### Appendix 4

#### Analysis of grants made by activity for the year ended 30 November 2015

	Fundraising	Charitable Activities	Advocacy	Barrow Cadbury support	WholeCare	2015 Total	2014 Total
	£	£	£	£	£	£	£
Grants to individuals	-	305	-	-	-	305	1,926
Grants to institutions	-	-	-	-	-	-	-
<b>Total grants made analysed by activity</b>	<b>-</b>	<b>305</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>305</b>	<b>1,926</b>

An explanation of the main features of grants paid is given in note 6 to the accounts