

ASSOCIATION OF CHARITY INDEPENDENT EXAMINERS

Annual Report & Financial Statements

For the year ended

31 December 2010



promoting excellence in charity independent examining since 1999

Registered Charity

**England & Wales No 1077154
Scotland No SC039066**

ANNUAL REPORT & FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2010

MESSAGE FROM THE CHAIR

It is my pleasure to introduce our Annual Report for 2010, which informs you of the work undertaken by the charity during the year.

The work of independent examiners is vital in the world of charity finance. Many examiners are volunteers and this is their own contribution to society; others are from professional backgrounds and have a keen interest in the charity and not for profit sectors. Thank you for your commitment not only to ACIE but also to the many committees, boards etc that you serve as examiner.

In a changing sector, ACIE remains committed to supporting the examiner. Charitable Incorporated Organisations will be available in Scotland from 01 April and are likely to be implemented in England and Wales later in 2011. With a review of the Charities Act 2006 and the developments in Northern Ireland, plus the regulatory role that an examiner performs, we will be informing you and equipping you for the work you do.

Mark Heaton
Chair

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TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2010

The Council of the Association of Charity Independent Examiners ("ACIE"), who are the charity's trustees, present their report together with the financial statements and the independent examiner's report for the year ended 31 December 2010.

REFERENCE & ADMINISTRATIVE INFORMATION

Charity Name Association of Charity Independent Examiners

Charity Number – England & Wales 1077154

Charity Number - Scotland SC039066

Principal Address The Gatehouse, White Cross,
South Road, Lancaster LA1 4XQ

Internet Address www.acie.org.uk

Current Trustees

Mark Heaton *	Chair
Eric Southwick *	Vice Chair
Michael Brougham *	Treasurer
Peter Brown *	Re-elected 25/06/2010
Barrie Buels *	
Adetokunbo Diyan	
David Loftus	
Denise McCann	Co-opted 28/09/2010
Christopher Smith *	Co-opted 28/09/2010
Christopher Stephen-Haynes *	Re-elected 25/06/2010
Kate Tully *	Elected 25/06/2010

Other Trustees who served during the year

Robert Andrews * Retired 25/06/2010

** Denotes Full Members of ACIE*

Director Fiona Gordon

Bankers Unity Trust Bank Nine Brindleyplace, Birmingham B1 2HB

Independent Examiner David Ralph 50 Southwood Road, Tunbridge Wells TN4 8SP

STRUCTURE, GOVERNANCE & MANAGEMENT

Governing Document

The charity is an unincorporated association, governed by its constitution adopted on 1 July 1999 and most recently amended on 1 October 2007.

Appointment of Trustees

The Council consists of up to nine trustees elected at the charity's AGM for a period not exceeding three years. Retiring trustees are eligible for re-election provided that no trustee may serve for more than eight consecutive years. Trustees may be co-opted during the year and serve until the next AGM. The majority of the trustees must be Full Members of the Association.

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2010

Organisational Structure

The trustees normally meet three times per year to consider the business of the association. If appropriate, meetings may be held by means of a telephone conference. The trustees also participate in the following committees that meet throughout the year as required:-

- Finance & Human Resources Committee
- Membership Committee

Risk Management

The trustees, who maintain a formal Risk Assessment Register, regularly review the risks to which the Association is exposed. They do not consider that there are any substantial risks beyond the liabilities disclosed in the financial statements. The Association has three employees and leases office premises. It holds both public liability and professional indemnity insurance policies.

The trustees accept that the Association's reputation could be at risk through a serious complaint regarding a member's conduct as an independent examiner, but considers that the Association has policies and procedures in place that provide reasonable protection to mitigate this risk.

OBJECTIVES & ACTIVITIES

Objects

The objects of the Association are to promote greater effectiveness of charities in the United Kingdom in the achievement of their charitable objects by:

- providing advice, support, and training to any person acting or wishing to act as an Independent Examiner of charity accounts;
- promoting and maintaining high standards of practice and professional conduct by its members; and
- providing charity trustees with information in connection with the selection and appointment of Independent Examiners.

Activities

Activities during the year included:

- an enquiry service for members, non-members and charities seeking an independent examiner
- provision of a website
- training courses and conferences
- a members' handbook and newsletter
- the professional qualification of Full Membership, designated by LCIE, MCIE or FCIE
- collaboration with other bodies where this furthers ACIE's objects
- lobbying of the relevant bodies in respect of charity legislation or regulation with the aim of effecting change which will further ACIE's objects

Public Benefit

The trustees have considered ACIE's activities and achievements for 2010 and its plans for 2011 against the Public Benefit Guidance issued by the Charity Commission. They agreed that the public who benefit from ACIE's work are those who are beneficiaries of the numerous small charities that are helped either directly by ACIE's information service or by where ACIE members act as independent examiners.

The trustees are satisfied that this report on ACIE's activities in 2010, and its plans for the future, demonstrate that, in fulfilling of its objects, the charities which ACIE assists should experience ongoing or improved efficiency and confidence in their financial management allowing them to spend more time, money and energy on their own beneficiaries.

ACHIEVEMENTS & PERFORMANCE

The two big themes of 2010 were the move towards incorporation and the launch of the IE File. Council has been discussing incorporating for some years, but decided against waiting for the introduction of Charitable Incorporated Organisations. A resolution to operate ACIE as a company from 01 January 2011 was approved by the SGM on 25 June. The limited company was registered at Companies house on 06 December (Company No: 7461134) and charitable status granted by the Charity Commission in England & Wales on 31 December (Charity No: 1139609). OSCR have also consented to the change.

The IE File, the brainchild of Nick Morgan, a former treasurer and trustee of ACIE, was launched for England and Wales in February. Providing a suite of working papers for planning, executing and completing an IE, it has proved very popular amongst ACIE members. Work on the Scottish version began in the summer and this will be launched, alongside an updated England and Wales edition, in March 2011, following feedback from the 2010 pilot.

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2010

The annual conference in London in June was the largest in recent years with 109 attendees (2009: 93) and was again well received. The range of speakers and topics was increased, but we were especially pleased that Andrew Hind, the Chief Executive of the Charity Commission, chose, in the closing months of his tenure, to use his keynote address to reflect on his years at the Commission and the future for charities - and that his comments were widely reported in the charity press. Our thanks also go to the workshop leaders and to the various organisations and companies who chose to exhibit at the conference.

In Scotland, the annual conference, with 76 bookings (2009: 68 attended) and planned for early December, had to be cancelled due to the exceptional weather. This was very disappointing as 2010 had been a busy year in Scotland. It will now be held on 21 March 2011. Full Members in Scotland increased from 21 to 31 and Associate Members from 61 to 126 (see 'Membership' below). The CVS Independent Examination Project (Councils of Voluntary Service) had gathered momentum and, despite significant staff changes at CVS Inverclyde, the project's lead partner, it trained over 80 individuals in IE during the year. Meanwhile, a training course for non-project personnel ran the day before the cancelled conference, albeit with reduced numbers because of the weather. Our thanks go to Anne Knox, ACIE member of staff on the project, for all her hard work, to Adrienne Airlie, our Scottish Convenor and her colleagues and to the staff at CVS Inverclyde. We are also grateful to Laura Anderson at OSCR for her continued support.

In October, Mark Heaton and Fiona Gordon took part in a conference in Belfast organised by the Northern Ireland Council for Voluntary Action (NICVA) to raise awareness amongst charities in Northern Ireland to impending charity regulation. ACIE is in discussions with both NICVA and the Charity Commission for Northern Ireland about ACIE's role.

Membership

The members of ACIE are the people most directly affected by the support and services that ACIE has to offer. Whilst fairly constant in recent years (see table below), membership increased in 2010 mainly due to the Scottish CVS IE Project, which accounted for 67 of the new members. It is also pleasing to see Full Member numbers increasing again.

	2010	2009	2008	2007	2006
Full Members	157	146	142	127	114
Associate Members	487	413	411	426	454
	644	559	553	553	568

ACIE is committed to those who carry out IE as volunteers, including running a Bursary Fund to allow it to offer subsidised membership subscriptions. ACIE is very grateful to the members and others who support the fund financially, although the demand on it continues to be at least twice the amount received.

Information

Providing information about IE and related matters to members, non-members and UK charities is central to ACIE's work. As usual, the enquiry service covered a range of interesting queries, which were either handled by the staff or referred to Council members or Fellows. The Newsletter and Handbook continued to provide basic information and regular updates.

Training

During 2010 in England and Wales, ACIE ran its advanced course twice (attendance 15 and 18) and its intermediate course once (attendance 11). The advanced courses were well received. Some of the participants on the intermediate course found it difficult as the course attempted to replicate a real case and this proved daunting to some of those new to independent examination. Our thanks go once again to those Full Members who train for us and to Nicola Ferriday for writing the materials.

ACIE Charity Accounting Certificate

ACIE was pleased to validate the 'Charities Structures, Regulation and Accounting' module of the MSc in Charity Resource Management at Sheffield Hallam University for a second year and awarded the certificate to five successful students in 2010. We were pleased to have the opportunity to continue to work with Professor Gareth Morgan at the University.

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2010

Other Bodies

As well as continuing to have good working relations with the Charity Commission and OSCR, ACIE has worked with the following bodies during 2010:

- Association of Accounting Technicians (AAT)
ACIE continues to provide trainers and materials for AAT Masterclasses and speakers for branches.
- Association of Church Accountants and Treasurers (ACAT)
The ACIE Director was a speaker at two ACAT conferences and ACIE/ACAT exchange exhibition space at conferences.
- Association Chartered Certified Accountants (ACCA)
ACIE provided a speaker for branch meetings.
- Community Accountants National Network (CANN)
The ACIE Director was a speaker at the CANN conference and was co-opted to the CANN committee.
- Chartered Institute of Public Finance and Accountancy (CIPFA)
Dialogue with CIPFA is ongoing.
- Institute of Chartered Accountants for England and Wales (ICAEW)
ACIE/ICAEW exchange exhibition space at conferences.
- Institute of Chartered Accountants of Scotland. (ICAS)
ACIE had exhibition space at the ICAS charities' conference.

FINANCIAL REVIEW

Summary

General Fund income was £84,845 (£2009: £79,553) largely due to increased membership subscriptions, income from the Scottish IE project and sales of the IE File, although offset by a reduction in conference income due to cancellation of the Scottish Conference. General Fund expenditure was £87,230 (£2009: £72,575) with the increase mainly attributable to increased staff hours, increased printing and postage costs, and legal fees in connection with the incorporation. After transfers from restricted funds, the net movement on the General Fund for the year was an outflow of £485.

Reserves Policy

The trustees believe they should hold around £16,000 - £20,000 in reserve to meet its commitments to staff, landlord and other creditors, should the Association have to dissolve for any reason. The reserves of the Association at the year-end were £8,325 (£2009: £8,810), which remains short of the target range. Efforts to build reserves will continue in 2011.

FUTURE PLANS

From the areas of work outlined above, the following developments are anticipated for 2011:

- the implementation of the incorporation of ACIE;
- the launch of the 2011 edition of the England and Wales IE File plus a new edition for Scotland;
- the completion of the Scottish CVS IE Project;
- further work in Northern Ireland in advance of the introduction of independent examination;
- the extension of access to professional indemnity insurance to Associate Members;
- improvements to the Full Member application process and implementation of CPD requirements for Full Members.

Approved by the trustees on 10 March 2011 and signed on their behalf by:-

Mark Heaton

Mark Heaton
Chair

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 31 DECEMBER 2010

Independent Examiner's Report to the trustees of the Association of Charity Independent Examiners

I report on the financial statements of the charity for the year ended 31 December 2010, which are set out on pages 8 to 13.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 ("the 1993 Act") or under Regulation (10)(1)(a)-(c) of the Charities Accounts (Scotland) Regulations 2006 ("the 2006 Regulations") and that an Independent Examination is needed. The charity has prepared accrued accounts and I am qualified to undertake the examination by being a qualified member of the Association of Charity Independent Examiners.

It is my responsibility to:

- examine the accounts under section 43 of the 1993 Act and under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 ("the 2005 Act");
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 43(7)(b) of the 1993 Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination is carried out in accordance with the general Directions given by the Charity Commission and with Regulation 11 of the 2006 Regulations. 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 no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with 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 41 of the 1993 Act and section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Regulations; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 Act, section 44(1)(b) of the 2005 Act and Regulation 8 of the 2006 Regulations; and
 - which are consistent with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave 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.

David Ralph

David Ralph JP FCIPD FCIE

50 Southwood Road
Tunbridge Wells
TN4 8SP
12 March 2011

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2010

	Note	Unrestricted Funds	Restricted Funds	Total 2010	Total 2009
Incoming Resources					
Incoming Resources from Generated Funds					
Voluntary Income	3	46,670	30,562	77,232	55,070
Investment Income (Bank Interest)		10	-	10	114
Incoming Resources from Charitable Activities	4	38,165	-	38,165	36,565
Other Incoming Resources	5	-	-	-	1,249
Total Incoming Resources		84,845	30,562	115,407	92,998
Resources Expended					
Charitable Activities	6	81,278	29,617	110,895	84,963
Governance Costs	7	5,952	-	5,952	3,930
Total Resources Expended		87,230	29,617	116,847	88,893
Reconciliation of Funds					
Net Incoming/(Outgoing) Resources		(2,385)	945	(1,440)	4,105
Transfers between Funds	8	1,900	(1,900)	-	-
Net Movement in Funds		(485)	(955)	(1,440)	4,105
Add Funds as at 31/12/2009		8,810	5,041	13,851	9,746
		8,325	4,086	12,411	13,851
Less Funds transferred to ACIE		(8,325)	(4,086)	(12,411)	-
Funds as at 31/12/2010		-	-	-	13,851

On 31 December 2010, all assets and liabilities of the Association were transferred to the Association of Charity Independent Examiners, a company limited by guarantee (No 7461134) and a charity that has the same charitable objects as the Association.

The notes on pages 10 to 13 form an integral part of these accounts.

BALANCE SHEET
AS AT 31 DECEMBER 2010

The Association had no assets or liabilities at the year end.

On 31 December 2010, all assets and liabilities of the Association were transferred to the Association of Charity Independent Examiners, a company limited by guarantee (No 7461134) and a charity that has the same charitable objects as the Association.

The following are the assets and liabilities that were transferred to the limited company on 31 December 2010.

	Note	Unrestricted Funds	Restricted Funds	Total 2010	Total 2009
Current Assets					
Debtors	9	4,005	282	4,287	7,889
Cash at Bank and in Hand		10,083	4,532	14,615	9,861
		14,088	4,814	18,902	17,750
Current Liabilities					
Creditors (falling due within one year)	10	5,763	728	6,491	3,899
Net Current Assets		8,325	4,086	12,411	13,851
Net Assets		8,325	4,086	12,411	13,851
Funds of the Charity					
Unrestricted Income Funds		8,325	-	8,325	8,810
Restricted Income Funds		-	4,086	4,086	5,041
Total Funds		8,325	4,086	12,411	13,851

The notes on pages 10 to 13 form an integral part of these accounts.

Approved by the trustees on 10 March 2011 and signed on their behalf by:-

Mark Heaton

Mark Heaton
Chair

Michael Brougham

Michael Brougham
Treasurer

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2010

1 Basis of Preparation

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost in accordance with:-

- (a) Accounting & Reporting by Charities - Statement of Recommended Practice (SORP 2005 - Second Edition), and Financial Reporting Standard for Smaller Entities (FRSSE) (Effective April 2008),
- (b) The Charities Act 1993
- (c) The Charities & Trustee Investment Act (Scotland) Act 2005, and The Charities Accounts (Scotland) Regulations 2006

The Charity has no fixed assets or investments that require to be reported at market value.

1.2 Changes in the basis of accounting

None

1.3 Changes to previous accounts

None

2 Accounting Policies

2.1 Form of Financial Statements

(a) Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain one general unrestricted fund for the day-to-day running of the charity.

(b) Restricted funds may only be used by specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes. The purposes of the restricted funds are shown in Note 8.

2.2 Incoming Resources

(a) Incoming Resources are recognised and included in the Statement of Financial Activities (SOFA) when the Charity becomes entitled to the resources; the trustees are virtually certain they will receive the resources; and the monetary value can be measured with sufficient reliability.

(b) Where incoming resources have related expenditure (as with fundraising), the incoming resources and related expenditure are reported gross in the SOFA.

(c) Bank interest is recognised when it is credited to the account.

(d) Conference and Training fees received are deferred to the year in which the relative conference or course(s) will be delivered.

2.3 Expenditure & Liabilities

(a) Expenditure is accounted for on an accruals basis.

(b) Liabilities are recognised as soon as there is a legal or constructive obligation to pay out resources.

(c) Governance costs include the costs of preparation and examination of the statutory accounts, the cost of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

2.4 Assets

Tangible fixed assets are capitalised if they cost more than £1,000 and can be used for more than one year. They are valued at cost or, if gifted, at their value on receipt. The charity does not currently have any capitalised fixed assets.

2.5 Taxation

The charity is not liable to income or capital gains tax on its charitable activities. Irrecoverable VAT is included in the asset cost or expense to which it relates.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2010

	Unrestricted Funds	Restricted Funds	Total 2010	Total 2009
3 Voluntary Income				
Subscriptions	44,540	-	44,540	36,460
Donations	1,099	1,178	2,277	3,164
Grant for Scottish Project	-	29,210	29,210	10,758
Gift Aid	1,031	174	1,205	4,688
	46,670	30,562	77,232	55,070

	Unrestricted Funds	Restricted Funds	Total 2010	Total 2009
4 Income from Charitable Activities				
Conferences	12,680	-	12,680	16,385
Training Courses	10,900	-	10,900	12,597
Full Members PI	2,475	-	2,475	2,471
IE File	3,860	-	3,860	-
Scottish Project	6,850	-	6,850	3,900
Other Income	1,400	-	1,400	1,212
	38,165	-	38,165	36,565

	2010	2009
5 Other Income		
Full Members PI adjustment	-	1,164
HMRC repayment for prior years	-	85
	-	1,249

	Unrestricted Funds	Restricted Funds	Total 2010	Total 2009
6 Cost of Charitable Activities				
Staff Costs (Note 13)	42,836	29,210	72,046	46,778
Conferences	13,284	-	13,284	12,477
Training Courses	11,069	407	11,476	14,734
Handbook & Newsletter	2,218	-	2,218	2,358
Full Members PI	1,763	-	1,763	1,605
Office Rent, Rates & Insurance	3,105	-	3,105	2,832
Office Equipment	115	-	115	367
Printing, Postage, Stationery & Telephone	5,030	-	5,030	3,148
Other Operating Costs	1,858	-	1,858	664
	81,278	29,617	110,895	84,963

	2010	2009
7 Governance Costs		
AGM & Annual Report	475	136
Independent Examiner's fee	220	235
Legal Advice	3,430	1,150
Trustee Expenses	1,197	1,691
Trustee Meeting Costs	630	718
	5,952	3,930

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2010

8	Movements between Funds	Balance 31/12/2009	Incoming Resources	Outgoing Resources	Transfers	Balance ** 31/12/2010
	Unrestricted Funds	8,810	84,845	(87,230)	1,900	8,325
	Restricted Funds					
	Bursary Fund	246	1,352	-	(1,400)	198
	Scottish Project	-	29,210	(29,210)	-	-
	Training: East Midlands	76	-	(76)	-	-
	Training: Northern	3,210	-	(200)	(500)	2,510
	Training: South West	1,378	-	-	-	1,378
	Training: Wales	131	-	(131)	-	-
		<u>5,041</u>	<u>30,562</u>	<u>(29,617)</u>	<u>(1,900)</u>	<u>4,086</u>
	Total Funds	<u>13,851</u>	<u>115,407</u>	<u>(116,847)</u>	<u>-</u>	<u>12,411</u>

** Prior to the transfer of assets and liabilities to the new company charity.

Transfers

£1,400 was transferred from the Bursary Fund to the General Fund to subsidise subscriptions paid by members who undertake independent examinations on a voluntary basis.

With the approval of the funder, £500 was transferred from the Northern Training Fund to offset costs incurred in providing a training course in that area.

9	Debtors (receivable within one year)	Unrestricted Funds	Restricted Funds	Total 2010	Total 2009
	Gift Aid Receivable	1,430	174	1,604	4,774
	Other Debtors	1,575	108	1,683	3,015
	Prepayments	1,000	-	1,000	100
		<u>4,005</u>	<u>282</u>	<u>4,287</u>	<u>7,889</u>

10	Creditors (Payable within one year)	Unrestricted Funds	Restricted Funds	Total 2010	Total 2009
	PAYE & NI Contributions	1,009	728	1,737	1,615
	Other Creditors	154	-	154	2,064
	Deferred Income (Note 11)	4,600	-	4,600	220
		<u>5,763</u>	<u>728</u>	<u>6,491</u>	<u>3,899</u>

11	Deferred Income	2010	2009
	Balance as at 31/12/2009	220	3,714
	Members Subscriptions received in advance in 2009	(220)	220
	Professional Indemnity Insurance Fees received in 2008	-	(1,164)
	Scottish Conference received in advance in 2010	4,050	-
	Training Fees received in advance in 2008	-	(2,550)
	Training Fees received in advance in 2010	550	-
	Balance as at 31/12/2010	<u>4,600</u>	<u>220</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2010

12 Transactions with related parties

- (a) No remuneration was paid to the trustees or any connected persons during the year (2009: £Nil).
 (b) Travel and other expenses amounting to £1,537 (2009: £1,691) were reimbursed to 6 trustees (2009: 5 trustees) during the year.
 (c) During the year £100+VAT was paid to KM Chartered Accountants, of which Mark Heaton is a director, for the provision of a payroll service. The trustees agreed that this payment was in the best interests of the charity.

13 Staff Costs	Unrestricted	Restricted	Total	2009
	Funds	Funds	2010	
Salaries	36,402	25,375	61,777	40,515
Employer's National Insurance	3,197	2,517	5,714	3,436
Employer's Pension Contributions	1,820	1,318	3,138	1,986
Travel Costs	1,417	-	1,417	841
	42,836	29,210	72,046	46,778

No employee received remuneration above £60,000 (2009: Nil).
 The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Association in an independently administered fund. The employer's pension costs represent contributions payable by the charity to the fund.

Average number of full-time equivalent employees in the year	2010	2009
Director	0.8	0.6
Senior Administrator	1.0	0.9
Scottish Project Officer (Full time from August 2009)	1.0	0.4
	2.8	1.9

14 Operating Leases

In 2009, the trustees entered into a tenancy agreement in respect of office premises at The Gatehouse, White Cross, South Road, Lancaster LA1 4XQ for a period of 36 months from 1 October 2009. The Association has the option to terminate the agreement on the 1 October 2010 or 1 October 2011 by giving three months prior written notice. The amounts currently payable under the agreement (for Rent, Service Charge & Insurance) are:-

	2010	2009
Within 12 months	1,735	1,735
After 12 months	1,301	3,036