

Table 1
Day service budget

	Total
Income	
Client charges	282,000
Other	1,600
Total income	283,600
Expenditure	
Staff costs	
Salaries etc	
Gross wages	178,566
Employers NI	23,214
Pension	10,714
Agency staff costs	
Other	
Training	5,000
Recruitment	600
Staff expenses	1,800
Premises costs	
Rent	12,480
Water rates	540
Heat & Light	660
Premises expenses	2,400
Office costs	
Telephone	960
Stationery/postage etc	2,160
Transport	
Minibus hire	7,200
Other	780
Centre costs	
Equipment	480
Provisions	
First Aid supplies	150
Food & Kitchen equipment	6,000
Sanitation equipment	4,800
Educational supplies	600
Computer software	120
Activities	2,640
Misc	
Professional fees	3,600
Consultancy fees	600
Licences	120
Sundries	300
Insurance	1,500
Maintenance	1,440
Bank charges	
Total Expenditure	269,424
Total Operating Surplus/Deficit	14,176
Management charge	10,800
Accountancy Service Charge	1,000
Office Costs	
Depreciation	
Total Apportioned Costs	11,800
Surplus/Deficit for Year	2,376