

**BIRSTALL URBAN MOTORCYCLE PROJECT FOR
YOUTH LIMITED**

FINANCIAL STATEMENTS

31ST MARCH 2002

Company number: 2433560



**BIRDSALL & BENNETT
CHARTERED ACCOUNTANTS**

Crossgates

BIRSTALL URBAN MOTORCYCLE PROJECT FOR YOUTH LIMITED
FINANCIAL STATEMENTS
for the year ended 31st March 2002

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BIRSTALL URBAN MOTORCYCLE PROJECT FOR YOUTH LIMITED**OFFICIALS AND ADVISORS****31st March 2002**

COMPANY NUMBER	2433560
CHARITY NUMBER	702335
CHAIRMAN	Reverend D Carpenter
DIRECTORS	Mr B Gettings Mr S J Bolland Mr G Eaves (died 28.9.01) Mr P S Holdsworth Ms J L Graham (appointed 8.10.01) Mrs L M Dart (appointed 15.11.01) Mr R D Kaye (appointed 15.11.01) Mr A Austerfield (appointed 15.11.01) Mr I A Pollard (appointed 15.11.01) Mrs L Sainton (appointed 27.11.01) Ms J Saville (appointed 27.11.01) Mr J Lorgat (appointed 27.11.01) Mrs V Appleyard (appointed 27.11.01)
SECRETARY	Mrs K Smith
REGISTERED OFFICE	Howden Clough Birstall Batley WF17 OJB
BANKERS	Yorkshire Bank Plc Treasury Services 20 Merrion Way Leeds LS2 8NZ
AUDITORS	Birdsall & Bennett Chartered Accountants Tranquility House 1 Tranquility Crossgates Leeds LS15 8QU

BIRSTALL URBAN MOTORCYCLE PROJECT FOR YOUTH LIMITED**TRUSTEES' REPORT****31st March 2002**

The trustees present their annual report and the audited financial statements for the year ended 31st March 2002.

Legal status

The company was incorporated in October 1989 and it is limited by guarantee without share capital. The liability of the members is limited to £1 each. Accumulated funds are not distributed to the members.

The governing instrument under which the company operates is its Memorandum and Articles of Association.

The trustees are treated as directors for Companies Act purposes.

Objectives of the company

The company is registered for charitable purposes, the objectives of which are:

- a. For the public benefit to provide, or assist in the provision of recreation facilities for young people in the area of West Yorkshire, who have need of them by reason of their youth, so as to develop their physical and mental capacities that they may grow to full maturity as individuals and law abiding members of society.
- b. To provide vocational training for young people in West Yorkshire, which will enhance employment prospects.
- c. The prevention of road accidents and the protection of good health, by improving road skills of young people in West Yorkshire and reducing the number of serious accidents and deaths.
- d. To advance the education and training of children and young people under the age of 21 years who, or whose parents, are resident in West Yorkshire and who have been convicted of a criminal offence involving a motor vehicle, or whose circumstances may create tendencies in them towards such offences so that they may grow to maturity as individuals and members of society, and become better equipped to take a useful and responsible place in society, and their conditions of life may be improved.
- e. To provide, in the interest of social welfare, facilities for recreation or other leisure time occupation of persons in West Yorkshire who have need of such facilities by reason of their disablement, with the object of improving their conditions of life.

Organisation

The company is governed by its board of directors, which meets on a monthly basis.

The board, assisted by senior management, is responsible for formulating the strategy and policies for the company as a whole, including the approval of budgets and the exercising of financial controls through regular financial reporting.

BIRSTALL URBAN MOTORCYCLE PROJECT FOR YOUTH LIMITED

TRUSTEES' REPORT

31st March 2002

Directors and their interests

The directors during the year are set out below. They are also guarantee members of the company up to the extent of one pound each.

Mr B Gettings
 Mr S J Bolland
 Mr G Eaves (died 28.9.01)
 Mr P S Holdsworth
 Ms J L Graham (appointed 8.10.01)
 Mrs L M Dart (appointed 15.11.01)
 Mr R D Kaye (appointed 15.11.01)
 Mr A Austerfield (appointed 15.11.01)
 Mr I A Pollard (appointed 15.11.01)
 Mrs L Sainton (appointed 27.11.01)
 Ms J Saville (appointed 27.11.01)
 Mr J Lorgat (appointed 27.11.01)
 Mrs V Appleyard (appointed 27.11.01)

The directors have power to appoint any person to be a director, either to fill a casual vacancy or as an addition to the existing directors. Any person so appointed will hold office only until the next following Annual General Meeting, and shall then be eligible for re-election.

Review of activities and future development

BUMPY was originally established to provide an instructional service to people of all ages in relation to motorcycles and facilities where young people could develop skills and responsible attitudes in relation to motor vehicles within a safe, supervised and legal environment. Over the years, BUMPY has expanded into areas of activity that compliment the original mission.

Despite continued efforts to generate funding for the Young Riders Club we are still being unsuccessful in raising the necessary budget. Currently the project is open one night a week staffed by unpaid volunteers.

It has been a very difficult year with trading income falling due to the increase in competition and it is getting very difficult to generate funding from local authorities and organisations.

We were helped during the year by Kirklees Metropolitan County Council who donated £15,000 towards on going costs and a grant of £32,256 was awarded to us from Youth Justice Board Development. This was for an outreach project for disaffected young people at risk and young offenders in which was successfully delivered over three months.

Since the year end we are very please to report that the following grants and funding have been obtained:

- £199,000 from the National Lottery, to be spread over three years for the delivery of an outreach project and for the purchase of motorcycles and tools.
- £55,000 from Tudor Trust, over three years to be spent on the refurbishment of the buildings and to deliver an outreach project.
- £43,000, a European Grant to deliver an accredited motorcycle maintenance training project delivered by Huddersfield Technical college on our premises.
- £175,000 from the Coalfield Regeneration Trust, to be spread over two and a half years for the delivery of an outreach project.

BIRSTALL URBAN MOTORCYCLE PROJECT FOR YOUTH LIMITED**TRUSTEES' REPORT****31st March 2002****Review of activities and future development (continued)**

We are currently looking into corporate entertaining which is a lucrative market and would greatly assist us in the on going costs.

With the above funding and grants in place the financial position of the charity has greatly improved and hopefully BUMPY's future is now assured.

General overheads are still kept under a tight control and costs kept to a minimum.

Review of audited financial statements**Tangible fixed assets**

Motor bikes costing £6,182 were purchased during the year but unfortunately two of these bikes were stolen the next day. We did receive payment from the insurance company but with the damage to the roof and an insurance excess of £1,000 the charity suffered financially.

Details of the movements of tangible fixed assets are shown on page 7a.

Deficit for the year

Income increased by 7% to £167,034 (2001 £155,885). The main factors for the increase were due to the contract income from the local authorities and grants which are explained above.

Contract income includes £17,550 from Leeds City Council for a social inclusion project which hopefully will continue into the current year on a quarterly basis. Other contract income received was from Kirklees Metropolitan County Council for a youth offending project and Youth Justice Board Development.

Income from trading activities decreased to £90,819 (2001 £124,137).

Expenditure decreased by 0.5% to £182,983 (2001 £183,289).

The deficit for the year was £14,561 (2001 £27,404).

As reported last year it is still changing at BUMPY with various staff and organisational changes. Expenditure is still under a very tight control but unfortunately with trading income down we have to report a deficit for the year.

Restricted Funds

Restricted funds are created when monies are received either for particular areas or purposes.

In 2001–2002 there was a deficit in income of £23,401 added to the opening balance of £89,673 results in a balance of £66,272 being carried forward to 2002–2003.

The company's assets are available and adequate to fulfil future project obligations.

Unrestricted Funds

Income from trading activities has decreased to £90,819 (2001 £124,137).

With an opening surplus of £9,806 and a surplus of £8,840 created during the year this leaves a surplus of £18,646 to carry forward to 2002–2003.

BIRSTALL URBAN MOTORCYCLE PROJECT FOR YOUTH LIMITED**TRUSTEES' REPORT****31st March 2002****General**

The directors wish to thank all those Corporate bodies, individuals and volunteers who in any way, either directly or indirectly, have contributed funds, support or assistance to BUMPY during the last 12 months. The Board would also like to thank all the members of the BUMPY staff for their continued support and commitment.

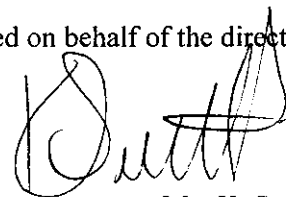
Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part VII of the Companies Act 1985.

Auditors

The auditors, Birdsall and Bennett, will be proposed for re-appointment in accordance with section 385 of the Companies Act 1985.

Signed on behalf of the directors



Mrs K. Smith
Company Secretary

Howden Clough
Birstall
Batley
WF17 0JB

2nd August 2002

BIRSTALL URBAN MOTORCYCLE PROJECT FOR YOUTH LIMITED**STATEMENT OF DIRECTORS' RESPONSIBILITIES**

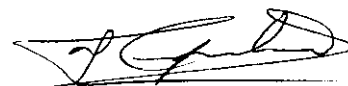
Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

2nd August 2002

On behalf of the board



Reverend D Carpenter
Chairman

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FAX: 0113 2326108 e-mail: info@birdsallandbennett.co.uk

BIRSTALL URBAN MOTORCYCLE PROJECT FOR YOUTH LIMITED

AUDITORS' REPORT

Independent Auditors' report to the members of

Birstall Urban Motorcycle Project for Youth Limited

We have audited the financial statements on pages 5 to 7 which have been prepared under the historical cost convention and the accounting policies set out on page 7.

Respective responsibilities of directors and auditors

As described on page 3, the company's directors are responsible for the preparation of financial statements in accordance with applicable law and United Kingdom Auditing Standards.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and United Kingdom Auditing Standards.

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 1985. We also report to you if, in our opinion, the Directors' Report is not consistent with the financial statements, if the company has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding directors' remuneration and transactions with the company is not disclosed.

We read the Directors' Report and consider the implications for our report if we become aware of any apparent misstatements within it.

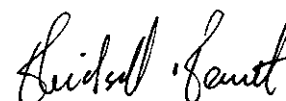
Basis of audit opinion

We conducted our audit in accordance with United Kingdom Auditing Standards issued by the Audit Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error or other irregularity. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In our opinion the financial statements give a true and fair view of the state of the charitable company's affairs as at 31st March 2002 and of its profit for the year then ended and have been properly prepared in accordance with the Companies Act 1985.



Birdsall & Bennett
Registered Auditors
Chartered Accountants

Crossgates
2nd August 2002

BIRSTALL URBAN MOTORCYCLE PROJECT FOR YOUTH LIMITED

STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 31st March 2002

Income and expenditure

	Note	Unrestricted Funds £	Restricted Funds £	Total 2002 £	Total 2001 £
Incoming resources					
Grants receivable	2	15,000	32,256	47,256	25,000
Donations		1,150	-	1,150	2,500
Local organisations		25,277	-	25,277	2,844
Sundry income		1,531	-	1,531	-
Investment income	3	1,001	-	1,001	1,404
Trading activities		90,819	-	90,819	124,137
Training programs		-	-	-	-
Net profit on disposal of tangible fixed assets		1,388	-	1,388	1,082
Total incoming resources		136,166	32,256	168,422	156,967
Resources expended					
Direct charitable expenditure		78,858	56,353	134,211	148,919
Fundraising and publicity		-	-	-	469
Management and administration of the charity	4	48,080	692	48,772	34,983
Total resources expended	5	125,938	57,045	182,983	184,371
Net incoming/(outgoing) resources					
Before transfers		10,228	(24,789)	(14,561)	(27,404)
Transfer between funds		-	-	-	-
Net movement in funds		10,228	(24,789)	(14,561)	(27,404)
Fund balances brought forward					
At 1 April 2001		9,806	89,673	99,479	126,883
Fund balances carried forward at					
31 March 2002		20,034	64,884	84,918	99,479

The company has no recognised gains or losses other than the income and expenditure for the year.

All the company's activities are classed as continuing.

BIRSTALL URBAN MOTORCYCLE PROJECT FOR YOUTH LIMITED

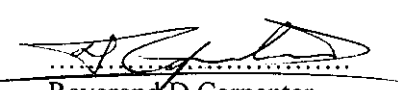
BALANCE SHEET

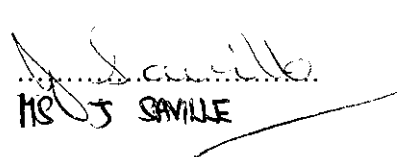
at 31st March 2002

	Note	2002 £	2001 £
Fixed assets			
Tangible assets	7a	55,602	73,312
Current assets			
Debtors	11	15,775	15,176
Cash at bank and in hand		35,116	28,835
		<u>50,891</u>	<u>44,011</u>
Creditors: amounts falling due within one year	12	(21,575)	(17,844)
Net current assets		<u>29,316</u>	<u>26,167</u>
Total assets less current liabilities		<u>84,918</u>	<u>126,883</u>
Capital and reserves			
Restricted funds	13	64,884	89,673
Unrestricted funds		20,034	9,806
		<u>84,918</u>	<u>99,479</u>

These financial statements are prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

The financial statements on pages 5 to 9 were approved by the board of directors on 2nd August 2002 and signed on its behalf by:


Reverend D Carpenter
Chairman


MS J SAVILLE

BIRSTALL URBAN MOTORCYCLE PROJECT FOR YOUTH LIMITED

NOTES ON FINANCIAL STATEMENTS

at 31st March 2002

Tangible fixed assets

	<u>Site Roads & Training</u>		<u>Portacabin</u>	<u>Youth Riders Club</u>		<u>Motor Vehicles (inc Bikes)</u>		<u>Total</u>
	<u>Workshop</u>	<u>Area</u>		<u>Workshop</u>	<u>Equipment</u>			
Cost								
1st April 2001	43,769	50,047	24,078	13,725	15,666	91,682		238,967
Additions					3,745	6,182		9,927
Disposals						(11,522)		(11,522)
31st March 2002	43,769	50,047	24,078	13,725	19,411	86,342		237,372
Depreciation								
1st April 2001	27,403	33,210	19,173	7,725	12,361	65,784		165,656
Disposals						(4,200)		(4,200)
Charge for the year	1,637	1,683	981	600	4,106	11,307		20,314
31st March 2002	29,040	34,893	20,154	8,325	16,467	72,891		181,770
Net Book Values								
31st March 2002	14,729	15,154	3,924	5,400	2,944	13,451		55,602
31st March 2001	16,366	16,837	4,905	6,000	3,306	25,898		73,312

All assets are held for direct charitable purposes.

BIRSTALL URBAN MOTORCYCLE PROJECT FOR YOUTH LIMITED

NOTES ON FINANCIAL STATEMENTS

31st March 2002

1 Accounting policies

Basis of accounting

The financial statements have been prepared under the historical cost accounting rules and have been drawn up in accordance with Statement of Recommended Practice 2 Accounting for Charities.

Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation.

Depreciation of fixed assets is calculated to write off their cost or valuation less any residual value over their estimated useful lives as follows:

Workshops	10%	reducing balance method
Site roads and training area	10%	reducing balance method
Portacabin	20%	reducing balance method
Motor vehicles	33 1/3%	straight line method
Equipment	33 1/3%	straight line method

Grants

Revenue grants are credited to the statement of financial activities on an accruals basis.

Grants towards the purchase cost of fixed assets are credited in the year in which they are receivable. This is not in accordance with the relevant Statement of Standard Accounting Practice. To ensure truth and fairness and in view of the nature of the Charity's activities and the assets being acquired, it is considered inappropriate to adopt a different treatment for grants received from public bodies than that adopted for donations for fixed assets purchased, as a result of appeals. The fixed assets purchased are stated in the balance sheet at cost.

Allocation of expenditure

Due to the nature of the Charity's activities, the distinction between administration and service activities cannot be precisely measured because much of the work undertaken by the administration staff is directly related to the various activity programmes.

For accounting purposes expenditure is allocated as follows:

Charitable expenditure:

All direct expenditure in respect of activity programmes, including related payroll, office and other costs.

Publicity:

All direct expenditure on advertising. Publicity is directed towards bringing the specialist services available from the Charity to the notice of all those concerned with the provision of recreation facilities for young people.

Administration:

All other expenditure not directly allocated above, including professional fees.

BIRSTALL URBAN MOTORCYCLE PROJECT FOR YOUTH LIMITED

NOTES ON FINANCIAL STATEMENTS

31st March 2002

1 Accounting policies (cont)**Income**

Income is shown as gross and is accounted for on an accruals basis except for donations which are accounted for when received.

Expenditure

Expenditure is shown as gross and is accounted for on an accruals basis.

Going concern

The accounts have been drawn up on the going concern basis and the charity is reliant upon the continued income from grants, donations and fees.

If the going concern basis were not appropriate adjustments would have to be made to reduce the value of assets to their recoverable amount, to provide for any further liabilities that might arise and to reclassify fixed assets as current assets.

2 Grants

	2002 £	2001 £
Single Regeneration Budget	-	15,000
Northern Rock	-	10,000
Kirklees County Council	15,000	15,000
Youth Justice Board Development	32,256	10,000
	<u>47,256</u>	<u>25,000</u>

3 Investment income

	2002 £	2001 £
Bank interest receivable	1,001	1,404
	<u>1,001</u>	<u>1,404</u>

4 Management and administration

	2002 £	2001 £
Salaries	39,935	26,019
Audit and accountancy fees	1,900	1,850
Legal and professional	275	774
Office costs	5,646	5,463
Depreciation	1,016	877
	<u>48,772</u>	<u>34,983</u>

BIRSTALL URBAN MOTORCYCLE PROJECT FOR YOUTH LIMITED

NOTES ON FINANCIAL STATEMENTS

31st March 2002

5 Total resources expended

	Staff Costs £	Dep'n £	Other Costs £	Total 2002 £	Total 2001 £
Direct Charitable Expenditure					
Supervision/training programmes	44,518	19,298	70,395	134,211	148,919
Other Expenditure					
Funding and publicity	-	-	-	-	469
Management and administration of the Charity	39,935	1,016	7,821	48,772	34,983
Total	84,453	20,314	78,216	182,983	184,371

6 Changes in resources available for charity use

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Net movement in funds for the year	10,228	(24,789)	(14,561)
Net (decrease)/increase in tangible fixed assets For direct charitable purposes	(9,846)	(7,864)	(17,710)
Net movement in funds available for future future activities	382	(32,653)	(32,271)

BIRSTALL URBAN MOTORCYCLE PROJECT FOR YOUTH LIMITED

NOTES ON FINANCIAL STATEMENTS

31st March 2002

7 Staff costs (including Directors)

	2002	2001
	£	£
Wages and salaries	79,127	77,914
Social security costs	5,326	4,950
	<u>84,453</u>	<u>82,864</u>

The average number of employees, analysed by function was:

	Number	Number
Management and administration	6	3
Activity and recreation	10	12
	<u>16</u>	<u>15</u>

No charity or trustee/director received any remuneration for their services during the year, nor had any beneficial interest in any contract with the charity during the year.

None of the directors had any expenses reimbursed during the year.

8 Operating profit

	2002	2001
	£	£
Operating profit is stated after crediting:		
Interest receivable	1,001	1,404
Profit on sale of assets	1,388	1,082
	<u></u>	<u></u>
and after charging:		
Auditors' remuneration	600	500
	<u></u>	<u></u>
Depreciation of tangible fixed assets (page 7a):		
Owned assets	20,314	20,161
	<u></u>	<u></u>

BIRSTALL URBAN MOTORCYCLE PROJECT FOR YOUTH LIMITED

NOTES ON FINANCIAL STATEMENTS

31st March 2002

9 Taxation

The company is a registered charity and under the provision of the Income and Corporation Taxes Act 1988 is exempt from taxation.

10 Tangible fixed assets

Details of fixed assets are shown on page 7a.

11 Debtors

	2002	2001
	£	£
Amounts falling due within one year		
Trade debtors	3,745	6,784
Other debtors	12,030	8,392
	<u>15,775</u>	<u>15,176</u>

12 Creditors: amounts falling due within one year

	2002	2001
	£	£
Trade creditors	11,384	11,335
Other taxation and social security	7,251	3,614
Other creditors	2,940	2,895
	<u>21,575</u>	<u>17,844</u>

BIRSTALL URBAN MOTORCYCLE PROJECT FOR YOUTH LIMITED

NOTES ON FINANCIAL STATEMENTS

31st March 2002

13 Restricted funds

	Balance 1.4.01 £	Movements in Resources		Balance 31.3.02 £
		Incoming £	Outgoing Transfers £	
Income funds				
Youth Justice Board Development	-	32,256	(32,256)	-
Capital funds				
Haywood Foundation	16,422	-	(1,637)	14,785
City Challenge Fund	6,000	-	(600)	5,400
W Y Probation Service Fund	2,431	-	(981)	1,450
Single Regeneration Budget	42,277	-	(12,914)	29,363
Lloyds TSB	8,464	-	(1,248)	7,216
Millennium Awards For All	4,079	-	(4,079)	-
Northern Rock	10,000	-	(3,330)	6,670
	89,673	32,256	(57,045)	64,884

The restricted funds of the Charity include income funds comprising of unexpended balances to be used for specific purposes.

The Youth Justice Board Development was for an outreach project to help disaffected young people at risk and young offenders which was successfully delivered over the summer.

The capital funds are represented by tangible fixed assets.

Any deficit funds that may arise are due to overall expenditure exceeding the income. In order to complete the project funds from the unrestricted general fund will be used.

BIRSTALL URBAN MOTORCYCLE PROJECT FOR YOUTH LIMITED

NOTES ON FINANCIAL STATEMENTS

31st March 2002

14 Analysis of net assets between funds

	Tangible Fixed Assets	Net current Assets/ Liabilities	Total
	£	£	£
Restricted funds	40,448	24,436	64,884
Unrestricted funds	15,154	4,880	20,034
	<u>55,602</u>	<u>29,316</u>	<u>84,918</u>

15 Guarantees and contingencies

There were no known contingent liabilities at the balance sheet date.

BIRSTALL URBAN MOTORCYCLE PROJECT FOR YOUTH LIMITED

INCOME AND EXPENDITURE ACCOUNT

for the year ended 31st March 2002

	2002		2001	
	£	£	£	£
Income				
Contract income		25,277		2,844
Grants		47,256		25,000
Fees		90,819		124,137
Donations		1,150		2,500
Sundry income		1,531		-
		<u>166,033</u>		<u>154,481</u>
Direct costs				
Motorcycle costs	41,612		49,027	
Protective and safety equipment	-		358	
Depreciation site roads and training areas	1,683		1,870	
		<u>43,295</u>		<u>51,255</u>
		122,738		103,226
Other income				
Bank deposit interest		1,001		1,404
		<u>123,739</u>		<u>104,630</u>
Overhead expenses				
Administrative expenses		138,300		132,034
Deficit for the year		<u>(14,561)</u>		<u>(27,404)</u>

BIRSTALL URBAN MOTORCYCLE PROJECT FOR YOUTH LIMITED

SCHEDULE OF ADMINISTRATIVE EXPENSES

for the year ended 31st March 2002

	2002 £	2001 £
Personnel costs		
Salaries	79,127	77,914
Staff NIC	5,326	4,950
	<u>84,453</u>	<u>82,864</u>
Establishment expenses		
Rent and rates	11,357	8,401
Heating and lighting	2,185	2,028
Insurance	7,130	5,620
Repairs and renewals	2,912	1,594
Cleaning costs	142	2,299
Workshop equipment and consumables	1,294	858
Depreciation portacabin	981	1,226
Depreciation workshop	2,237	2,485
	<u>28,238</u>	<u>24,511</u>
General expenses		
Motor and travel expenses	1,830	2,377
Telephone charges	2,217	2,058
Printing postage and stationery	1,765	1,168
Sundry expenses	1,494	991
Catering supplies	363	500
Advertising	775	625
Legal and professional fees	275	774
Accountants' fees	1,300	1,300
Auditors' remuneration	600	550
Depreciation motor vehicles	11,307	12,930
Depreciation equipment	4,106	1,650
Profit on sale of fixed assets	(1,388)	(1,082)
	<u>24,644</u>	<u>23,841</u>
Finance costs		
Bank charges	965	818
	<u>965</u>	<u>818</u>