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BIRSTALL URBAN MOTORCYCLE PROJECT FOR YOUTH LIMITED

FINANCIAL STATEMENTS

31ST MARCH 2003

Company number: 2433560

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CHARTERED ACCOUNTANTS

Crossgates

BIRSTALL URBAN MOTORCYCLE PROJECT FOR YOUTH LIMITED

FINANCIAL STATEMENTS

for the year ended 31st March 2003

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BIRSTALL URBAN MOTORCYCLE PROJECT FOR YOUTH LIMITED

OFFICIALS AND ADVISORS

31st March 2003

COMPANY NUMBER	2433560
CHARITY NUMBER	702335
CHAIRMAN	Reverend D Carpenter
VICE CHAIRMAN	Mr I A Pollard
DIRECTORS	Mr B Gettings (resigned 7.11.02) Mr S J Bolland Mr P S Holdsworth Ms J L Graham Mrs L M Dart Mr R D Kaye Mr A Austerfield Mrs L Sainton Ms J Saville Mr J Lorgat (resigned 4.10.02) Mrs V Appleyard Ms C Kenzitt (appointed 13.5.02)
SECRETARY	Mr A Austerfield
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 2003

The trustees present their annual report and the audited financial statements for the year ended 31st March 2003.

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 bi-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 2003

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 (resigned 7.11.02)
Mr S J Bolland
Mr P S Holdsworth
Ms J L Graham
Mrs L M Dart
Mr R D Kaye
Mr A Austerfield
Mr I A Pollard
Mrs L Sainton
Ms J Saville
Mr J Lorgat (resigned 4.10.02)
Mrs V Appleyard
Ms C Kenzitt (appointed 13.5.02)

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.

The board of directors are pleased to report that the following notification of the successful funding grants, which were reported last year, a very successful and satisfactory performance has been achieved both this year and the current year.

The Community Fund – formerly known as the National Lottery Grant, started on the 1st September 2002. During the first month, all staff were inducted and trained in child protection, drug awareness and first aid. The outreach project has and still is being delivered successfully for off road activities and the tuition in the maintenance of motorcycles.

On the 1st October 2002, the outreach programmes as laid down by both the Community Fund and the Coalfield Regeneration Trust, commenced and proceeded in accordance with the number of young people as stated in the original funding applications.

Stage payments are being received from the Community Fund and the Coalfield Regeneration Trust following the reporting and recording of progress.

Tudor Trust advanced £17,500 during the year towards the refurbishment of the existing Youth Riders Club buildings, ie meetings rooms, showers, WCs and changing rooms.

A further £7,500 was advanced from Tudor Trust towards ongoing outreach projects and the first annual report has been forwarded to them with the delivery outputs.

BIRSTALL URBAN MOTORCYCLE PROJECT FOR YOUTH LIMITED

TRUSTEES' REPORT

31st March 2003

Review of activities and future development (continued)

The Learning and Skills Council (European Grant) to deliver an accredited motorcycle maintenance training project by Huddersfield Technical College on our own premises commenced on 2nd March 2002 and the project was completed as forecast by March 2003.

Over the year, there were three courses at which thirty young people attended. Over the length of the courses there was a success rate of 30% for the completion of the courses. This is considered an acceptable performance for the type of young people targeted.

The directors are still investigating and taking professional advice on the corporate entertainment market with a view that this could generate funds for the charity in the future.

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

With grants from the Community Fund and Coalfield Regeneration Trust motor bikes costing £72,000 and tools and workshop equipment costing £24,000 were purchased during the year. Security equipment and a new telephone system were also purchased.

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

Surplus for the year

Income increased by 62% to £435,317 (2002 £167,034). The main factors for the increase were due to the contract income from the local authorities, grants which are explained above and general trading activities.

Contract income includes grants to deliver various outreach projects and the significant grants came from Leeds Social Inclusion £55,575 and Learning and Skills Council £26,198, other grants came from South and West Yorkshire Police as well as the Church Urban Fund.

Income from trading activities increased to £123,940 (2002 £90,819).
Expenditure increased to £303,496 (2002 £182,983), which was expected in view of the increase in income.
The surplus for the year was £137,034 (2002 £14,561 deficit).

It has been a very good year at BUMPY with the receipt of the above mentioned grants and the various contract income obtained resulting in a good healthy surplus for the year.

Even though the charity is in more secured financial position expenditure is still under a very tight control.

BIRSTALL URBAN MOTORCYCLE PROJECT FOR YOUTH LIMITED

TRUSTEES' REPORT

31st March 2003

Restricted Funds

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

In 2002–2003 there was a surplus in income of £68,669 added to the opening balance of £64,884 results in a balance of £133,553 being carried forward to 2003–2004.

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

Unrestricted Funds

Income from trading activities has increased to £123,940 (2002 £90,819).

With an opening surplus of £20,034 and a surplus of £68,365 created during the year this leaves a surplus of £88,399 to carry forward to 2003–2004.

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.

Reserves Policy

The charity is in the process of preparing its reserves policy which will be formalised by approval of the directors at a forthcoming meeting.

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

Mr A Austerfield
Company Secretary

Howden Clough
Birstall
Batley
WF17 0JB

5th August 2003

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.

5th August 2003

On behalf of the board

Mr I A Pollard
Vice Chairman

BIRDSALL & BENNETT • CROSSGATES
CHARTERED ACCOUNTANTS AND REGISTERED AUDITORS
ERIC G. BIRDSALL, F.C.A. & NICHOLAS J. BIRDSALL, A.C.A.

TEL: 0113 2326531 website: www.birdsallandbennett.co.uk
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.

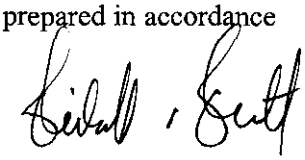
We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 1985. We also report to you if, in our opinion, the Directors' Report is not consistent with the financial statements, if the company has not kept 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 apparant 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 text 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 2003 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
5th August 2003

BIRSTALL URBAN MOTORCYCLE PROJECT FOR YOUTH LIMITED

STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 31st March 2003

Income and expenditure

	Note	Unrestricted Funds £	Restricted Funds £	Total 2003 £	Total 2002 £
Incoming resources					
Grants receivable	2	10,000	195,246	205,246	47,256
Donations		750	-	750	1,150
Local organisations		104,238	-	104,238	25,277
Sundry income		743	-	743	1,531
Investment income	3	400	-	400	1,001
Trading activities		123,940	-	123,940	90,819
Net profit on disposal of tangible fixed assets		5,213	-	5,213	1,388
Total incoming resources		245,284	195,246	440,530	168,422
Resources expended					
Direct charitable expenditure		117,204	123,203	240,407	134,211
Fundraising and publicity		-	1,362	1,362	-
Management and administration of the charity	4	57,915	2,012	61,727	48,772
Total resources expended	5	176,919	126,577	303,496	182,983
Net incoming/(outgoing) resources Before transfers		68,365	68,669	137,034	(14,561)
Transfer between funds		-	-	-	-
Net movement in funds		68,365	68,669	137,034	(14,561)
Fund balances brought forward At 1 April 2002		20,034	64,884	84,918	99,479
Fund balances carried forward at 31 March 2003		88,399	133,553	221,952	84,918

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 2003

	Note	2003 £	2003 £	2002 £	2002 £
Fixed assets					
Tangible assets	7a		112,463		55,602
Current assets					
Debtors	11	18,232		15,775	
Cash at bank and in hand		115,452		35,116	
		133,684		50,891	
Creditors: amounts falling due within one year	12	(24,195)		(21,575)	
Net current assets			109,489		29,316
Total assets less current liabilities			221,952		84,918
Capital and reserves					
Restricted funds	13		133,553		64,884
Unrestricted funds			88,399		20,034
			221,952		84,918

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 5th August 2003 and signed on its behalf by:

.....
Mr I A Pollard
Vice Chairman

.....
Ms J Saville

BIRSTALL URBAN MOTORCYCLE PROJECT FOR YOUTH LIMITED

NOTES ON FINANCIAL STATEMENTS

at 31st March 2003

Tangible fixed assets

	Workshop	Site Roads & Training Area	Portacabin	Youth Riders Club Workshop	Equipment	Motor Vehicles (inc Bikes)	Total
Cost							
1st April 2002	43,769	50,047	24,078	13,725	19,411	86,342	237,372
Additions					32,591	72,000	104,591
Disposals							
31st March 2003	43,769	50,047	24,078	13,725	52,002	158,342	341,963
Depreciation							
1st April 2002	29,040	34,893	20,154	8,325	16,467	72,891	181,770
Disposals							
Charge for the year	1,473	1,515	785	540	12,560	30,857	47,730
31st March 2003	30,513	36,408	20,939	8,865	29,027	103,748	229,500
Net Book Values							
31st March 2003	13,256	13,639	3,139	4,860	22,975	54,594	112,463
31st March 2002	14,729	15,154	3,924	5,400	2,944	13,451	55,602

All assets are held for direct charitable purposes.

BIRSTALL URBAN MOTORCYCLE PROJECT FOR YOUTH LIMITED

NOTES ON FINANCIAL STATEMENTS

31st March 2003

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 2003

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

	2003 £	2002 £
Kirklees County Council	-	15,000
Youth Justice Board Development	7,000	32,256
Tudor Trust	17,500	-
Community Safety	3,000	-
Community Fund	85,137	-
Coalfield Regeneration Trust	92,609	-
	205,246	47,256

3 Investment income

	2003 £	2002 £
Bank interest receivable	400	1,001

4 Management and administration

	2003 £	2002 £
Salaries	45,185	39,935
Audit and accountancy fees	3,750	1,900
Legal and professional	100	275
Office costs	10,305	5,646
Depreciation	2,387	1,016
	61,727	48,772

BIRSTALL URBAN MOTORCYCLE PROJECT FOR YOUTH LIMITED

NOTES ON FINANCIAL STATEMENTS

31st March 2003

5 Total resources expended

	Staff Costs £	Dep'n £	Other Costs £	Total 2003 £	Total 2002 £
Direct Charitable Expenditure					
Supervision/training programmes	69,036	45,343	126,028	240,407	134,211
Other Expenditure					
Funding and publicity	-	-	1,362	1,362	-
Management and administration of the Charity	45,185	2,387	14,155	61,727	48,772
Total	114,221	47,730	141,545	303,496	182,983

6 Changes in resources available for charity use

	Unrestricted Funds £	*Restricted* Funds £	*Total* Funds £
Net movement in funds for the year	68,365	68,669	137,034
Net (decrease)/increase in tangible fixed assets For direct charitable purposes	3,304	53,557	56,861
Net movement in funds available for future future activities	71,669	122,226	193,895

BIRSTALL URBAN MOTORCYCLE PROJECT FOR YOUTH LIMITED

NOTES ON FINANCIAL STATEMENTS

31st March 2003

7 Staff costs (including Directors)

	2003	2002
	£	£
Wages and salaries	106,677	79,127
Social security costs	7,544	5,326
	114,221	84,453

The average number of employees, analysed by function was:

	Number	Number
Management and administration	6	6
Activity and recreation	8	10
	14	16

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

	2003	2002
	£	£
Operating profit is stated after crediting:		
Interest receivable	400	1,001
Profit on sale of assets	5,213	1,388
and after charging:		
Auditors' remuneration	1,250	600
Depreciation of tangible fixed assets *(page 7a)*:		
Owned assets	47,730	20,134

BIRSTALL URBAN MOTORCYCLE PROJECT FOR YOUTH LIMITED

NOTES ON FINANCIAL STATEMENTS

31st March 2003

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

	2003 £	2002 £
Amounts falling due within one year		
Trade debtors	13,683	3,745
Other debtors	4,549	12,030
	18,232	15,775

12 Creditors: amounts falling due within one year

	2003 £	2002 £
Trade creditors	5,261	11,384
Other taxation and social security	7,614	7,251
Other creditors	11,320	2,940
	24,195	21,575

BIRSTALL URBAN MOTORCYCLE PROJECT FOR YOUTH LIMITED

NOTES ON FINANCIAL STATEMENTS

31st March 2003

13 Restricted funds

	Balance 1.4.02	Movements in Resources Incoming	Outgoing	Transfers	Balance 31.3.03
	£	£	£	£	£
Income funds					
Tudor Trust	-	14,266	(14,266)	-	-
Community Fund	-	37,137	(28,953)	-	8,184
Coalfield Regeneration Trust	-	44,609	(26,739)	-	17,870
Capital funds					
Haywood Foundation	14,785	-	(1,473)	-	13,312
City Challenge Fund	5,400	-	(540)	-	4,860
W Y Probation Service Fund	1,450	-	(785)	-	665
Single Regeneration Budget	29,363	-	(6,859)	-	22,504
Lloyds TSB	7,216	-	(7,216)	-	-
Northern Rock	6,670	-	(6,670)	-	-
Tudor Trust	-	3,234	(1,078)	-	2,156
Lottery	-	48,000	(15,999)	-	32,001
Coalfields Trust	-	48,000	(15,999)	-	32,001
	64,884	195,246	(126,577)	-	133,553

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

The Community Fund and Coalfield Regeneration Trust were for outreach projects to help disaffected young people at risk and young offenders which are still on going.

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 2003

14 Analysis of net assets between funds

	Tangible Fixed Assets	Net current Assets/ Liabilities	Total
	£	£	£
Restricted funds	94,005	39,548	133,553
Unrestricted funds	18,458	69,941	88,399
	112,463	109,489	221,952

15 Guarantees and contingencies

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

16 Commitments under operating leases

At 31 March 2003 the charity had annual commitments under non-cancellable operating leases as set out below.

	Land and Buildings	
	2003	2002
	£	£
Operating leases which expire:		
After more than 5 years	11,500	10,000

BIRSTALL URBAN MOTORCYCLE PROJECT FOR YOUTH LIMITED

INCOME AND EXPENDITURE ACCOUNT

for the year ended 31st March 2003

	2003		2002	
	£	£	£	£
Income				
Contract income		104,238		25,277
Grants		205,246		47,256
Fees		123,940		90,819
Donations		750		1,150
Sundry income		743		1,531
		434,917		166,033
Direct costs				
Motorcycle costs	58,731		41,612	
Delivery of training course	12,900		-	
Depreciation site roads and training areas	1,515		1,683	
		73,146		43,295
		361,771		122,738
Other income				
Bank deposit interest		400		1,001
		362,171		123,739
Overhead expenses				
Administrative expenses		225,137		138,300
Surplus / (deficit) for the year		137,034		(14,561)

BIRSTALL URBAN MOTORCYCLE PROJECT FOR YOUTH LIMITED

SCHEDULE OF ADMINISTRATIVE EXPENSES

for the year ended 31st March 2003

	2003 £	2002 £
Personnel costs		
Salaries	106,677	79,127
Staff NIC	7,544	5,326
	114,221	84,453
Establishment expenses		
Rent and rates	15,795	11,357
Heating and lighting	756	2,185
Insurance	7,007	7,130
Repairs and renewals	17,075	2,912
Camera monitoring costs	1,203	-
Cleaning costs	444	142
Workshop equipment and consumables	1,518	1,294
Depreciation portacabin	785	981
Depreciation workshops	2,013	2,237
	46,596	28,238
General expenses		
Motor and travel expenses	3,209	1,830
Telephone charges	2,944	2,217
Printing postage and stationery	4,288	1,765
Sundry expenses	1,952	881
Training costs	2,732	-
Secretarial work	661	613
Volunteers expenses	1,404	-
Catering supplies	-	363
Advertising	3,983	775
Legal and professional fees	100	275
Accountants' fees	2,500	1,300
Auditors' remuneration	1,250	600
Depreciation motor vehicles	30,857	11,307
Depreciation equipment	12,560	4,106
Profit on sale of fixed assets	(5,213)	(1,388)
	63,227	24,644
Finance costs		
Bank charges	1,093	965
	1,093	965