

CHARITY REGISTRATION NUMBER: 1092338 (ENGLAND)
CHARITY REGISTRATION NUMBER: SC038886 (SCOTLAND)

Project Kinshasa (PROKIN)
Unaudited Financial Statements
31 March 2023

CHARLES BURROWS & CO

Chartered Accountants
7 Palmerston Place
Edinburgh
EH12 5AH

Project Kinshasa (PROKIN)

Financial Statements

Year ended 31 March 2023

	Page
Trustees' annual report	1
Independent examiner's report to the trustees	6
Statement of financial activities	8
Statement of financial position	9
Notes to the financial statements	10
The following pages do not form part of the financial statements	
Detailed statement of financial activities	18
Notes to the detailed statement of financial activities	19

Project Kinshasa (PROKIN)

Trustees' Annual Report

Year ended 31 March 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name	Project Kinshasa (PROKIN)
Charity registration number	1092338 (England) SC038886 (Scotland)
Principal office	12 Cheviot View Lowick Berwick Upon Tweed TD15 2TY
The trustees	James Anderson Barbara Curtis Arthur Hodgett Ruth Howgego Paul Thomson
Independent examiner	William A S Gunn CA Charles Burrows & Co Chartered Accountants 7 Palmerston Place Edinburgh EH12 5AH

Structure, governance and management

Project Kinshasa (PROKIN) was set up by trust deed dated 11th November 2000 and is a registered charity - No 1092338 (England) and SC038886 (Scotland).

Objectives and activities

The objects of the charity are:

- To relieve financial hardship and sickness of street children by providing food, clothing, accommodation and medical attention;
- To advance religion by paying Christian workers and by holding services for teaching and worship; and
- To advance education by providing financial support to enable children to attend schools and subsequently to receive vocational training.

Project Kinshasa (PROKIN)

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

Achievements and performance

Arriving at the end of another year, we can look back and see how the work of Prokin in Kinshasa has continued during the year.

- No new children have come to live at Prokin in the current financial year.
- There are 5 of the older boys who have been living in one of the flats who have been given 3 months' notice to leave the flats and to start to support themselves independently. They are Bruno, Maurice, Jean Paul, Joel, and Dieu Merci. They now must support themselves as well as take on the responsibility of the flat rent and the utility bills. So, as from March 2023 Prokin is responsible for only 2 flats with the following boys are still getting some support: Glody, Noel, Jonathan, Iza, José and Junior.
- We are still looking into the possibility of two of the older girls being able to move out from the Prokin compound to live safely in a flat.
- Papa Senga, the old sentry of Prokin who retired last year is now very feeble. He is being cared for by a family member.
- The soap project has not been able to work during this financial year as there was a need for a new part which proved very difficult to find. In the end a part had to be made and, in the month of March, a trial run was carried out to make sure the machines could run.
- The water project has worked slowly this year as now the water has to be sold in 'bidons' and not in plastic bags.
- Petit continues to live at Prokin and to carry out any maintenance work or repair work on the buildings. It is hoped to be able to find a metal bending machine to allow him to make beds, tables etc. to sell.
- In March 2022 the Manager's 10-year-old daughter who lived in Cyprus with her mother and brother, became extremely ill and died. The Manager tried to get to Cyprus for the funeral but, because of various complications at the airport, he was not able to travel until the following week. He spent 3 months in Cyprus before returning to Kinshasa. During his absence, the deputy at Prokin, carried out the responsibility of running the orphanage.
- During the year, the Prokin deputy and his wife had their first baby, a girl.
- The work in the different assemblies continues well. The Prokin Manager has now obtained all the official documents to register each church/assembly.
- In addition, new documents have come out to register the orphanage with the Social Services and the Government offices. The Manager has ensured that all the Prokin documents are up to date with the officials.

Project Kinshasa (PROKIN)

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

Achievements and performance *(continued)*

- During the rainy season the main road to the farm was completely washed away making it impossible to get to the farm by vehicle. In recent weeks on Saturdays when they are not at school, the children have gone to the farm on foot to start to dig gardens to grow food. Charles, the driver goes with them. It is hoped to be able to sell the remaining pigs, but this has been made more difficult with the impossible access to the farm.
- During the year, Mike passed his degree in accountancy. He now wants to get a job so he can save to continue his studies for his Master's degree.
- During the year, Stany was selected by a football scout group from Portugal. He is now in Portugal finishing his introductory period and playing for a team before he is open for selection for a more permanent team.
- Funds are kept in the Prokin Community Account to cover the normal running costs. On 31st March 2023, the Prokin's accounts are:

Prokin Business Current Account

Prokin Business Premium Account (1)

Prokin Business Premium Account (2)

Equals Group

- In view of the continuing rising cost of living in Kinshasa, it was decided to further increase the monthly pay of the workers by \$5 as from January 2023. In addition, each worker continues to receive a monthly allowance for their travelling expenses to and from Prokin. The workers received their usual Christmas bonus of 50% of their monthly pay. The Manager was also asked to give occasional one-off bonus of \$10 to 1-3 of the workers who had consistently worked well.
- Several of the children continue to require ongoing medical treatment - Marc for HIV and other children for malaria. Several children have needed operations during the year particularly for hernia and appendicitis. The Manager has a contact with the doctor who is now called when any child is ill. This has proved a lot more efficient and cost effective than trying to use the official system.
- The Prokin trustees' meeting had to be held by zoom because of the lockdown. During the year the trustees are informed of various items as they happen.
- We are very conscious that people are struggling financially in this country. The Manager has been repeatedly warned that gifts coming in are limited and that, as much as possible, he must try to reduce expenses in Kinshasa.

Financial review

- The charity's net assets at the year-end increased by £49,333 (2022 £74,228) to £688,601 (2022 £639,268) with net current assets (mainly cash) amounting to £589,410 (2022 £536,036). Investment income increased this year to £848 (2022 £70) on cash deposits.
- Total resources expended decreased this year by £12,766 (2022 £36,188) to £224,380 (2022 £237,146). The resources expended have exceeded donations by £89,640 (2022 £92,391).

Project Kinshasa (PROKIN)

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

Financial review *(continued)*

- The cost Expenditure Budget of £300,000 (2022 £270,000) was under spent by £75,620 (2022 £32,854). A provisional cost Budget has been set for FY2023/4 at £210,000 (2022 £270,000).

Trustees' responsibilities statement

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustees Investments (Scotland) Act 2005, the Charity Accounts (Scotland) Regulations 2006, and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Project Kinshasa (PROKIN)

Trustees' Annual Report *(continued)*

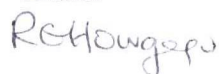
Year ended 31 March 2023

The trustees' annual report was approved on 24 January 2024 and signed on behalf of the board of trustees by:

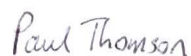
Arthur Hodgett
Trustee



Ruth Howgego
Trustee



Paul Thomson
Trustee



Project Kinshasa (PROKIN)

Independent Examiner's Report to the Trustees of Project Kinshasa (PROKIN)

Year ended 31 March 2023

I report to the trustees on my examination of the financial statements of Project Kinshasa (PROKIN) ('the charity') for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 (the '2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Charities Act 2011 ('the 2011 Act'). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the charity's financial statements as carried out under section 44(1)(c) of the 2005 Act and section 145 of the 2011 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity has prepared its accounts on an accruals basis and is also registered in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of ICAS which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention giving me cause to believe that in any material respect:

1. accounting records were not kept as required by section 44(1)(a) of the 2005 Act and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and section 130 of the 2011 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

Project Kinshasa (PROKIN)

Independent Examiner's Report to the Trustees of Project Kinshasa (PROKIN) *(continued)*

Year ended 31 March 2023

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



William A S Gunn CA
Charles Burrows & Co
Chartered Accountants
Independent Examiner

7 Palmerston Place
Edinburgh
EH12 5AH

24 January 2024

Project Kinshasa (PROKIN)

Statement of Financial Activities

Year ended 31 March 2023

			2023		2022
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	271,244	1,621	272,865	311,304
Investment income	5	848	—	848	70
Total income		<u>272,092</u>	<u>1,621</u>	<u>273,713</u>	<u>311,374</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	6	3,460	—	3,460	2,074
Expenditure on charitable activities	7,8	219,299	1,621	220,920	235,072
Total expenditure		<u>222,759</u>	<u>1,621</u>	<u>224,380</u>	<u>237,146</u>
Net income and net movement in funds		<u>49,333</u>	<u>—</u>	<u>49,333</u>	<u>74,228</u>
Reconciliation of funds					
Total funds brought forward		639,268	—	639,268	565,040
Total funds carried forward		<u>688,601</u>	<u>—</u>	<u>688,601</u>	<u>639,268</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 10 to 16 form part of these financial statements.

Project Kinshasa (PROKIN)


Statement of Financial Position

31 March 2023

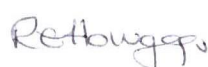
	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	13	99,191	103,232
Current assets			
Debtors	14	131,125	17,788
Cash at bank and in hand		459,285	521,581
		<u>590,410</u>	<u>539,369</u>
Creditors: amounts falling due within one year	15	<u>1,000</u>	<u>3,333</u>
Net current assets		589,410	536,036
Total assets less current liabilities		<u>688,601</u>	<u>639,268</u>
Net assets		<u>688,601</u>	<u>639,268</u>
Funds of the charity			
Unrestricted funds		688,601	639,268
Total charity funds	16	<u>688,601</u>	<u>639,268</u>

These financial statements were approved by the board of trustees and authorised for issue on 24 January 2024, and are signed on behalf of the board by:

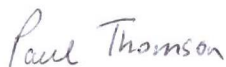
Arthur Hodgett
Trustee



Ruth Howgego
Trustee



Paul Thomson
Trustee



The notes on pages 10 to 16 form part of these financial statements.

Project Kinshasa (PROKIN)

Notes to the Financial Statements

Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a registered charity in England, Wales and Scotland and is unincorporated. The address of the principal office is 12 Cheviot View, Lowick, Berwick Upon Tweed, TD15 2TY.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), (Charities SORP (FRS 102)), the Charities Act 2011, Charities and Trustee Investment (Scotland) Act 2005 and the Charity Accounts (Scotland) Regulations 2006 (as amended). The charity constitutes a public benefit entity as defined by FRS 102.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Restricted funds are funds that can only be used for particular restricted purposes within the charity's objectives. Funds are restricted when their purpose is specified by the donor or by the terms of an appeal or where they are raised for a particular purpose or project.

Project Kinshasa (PROKIN)

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- interest on funds held on deposit is included when the amount receivable can be measured reliably by the charity.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities and events.
- expenditure on charitable activities includes all costs incurred by the charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Motor vehicles	- 25% straight line
----------------	---------------------

Project Kinshasa (PROKIN)

Notes to the Financial Statements (continued)

Year ended 31 March 2023

3. Accounting policies (continued)

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	120,106	1,621	121,727
Tax recovered on Gift Aid donations	13,013	—	13,013
Legacies			
Legacies	138,125	—	138,125
	<u>271,244</u>	<u>1,621</u>	<u>272,865</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	131,855	—	131,855
Tax recovered on Gift Aid donations	12,900	—	12,900
Legacies			
Legacies	166,549	—	166,549
	<u>311,304</u>	<u>—</u>	<u>311,304</u>

5. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	<u>848</u>	<u>848</u>	<u>70</u>	<u>70</u>

Project Kinshasa (PROKIN)

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

6. Costs of raising donations and legacies

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Cost of generating funds	3,460	3,460	2,074	2,074

7. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Orphanage	179,442	1,621	181,063
Support costs	39,857	—	39,857
	<u>219,299</u>	<u>1,621</u>	<u>220,920</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Orphanage	191,621	1,579	193,200
Support costs	41,872	—	41,872
	<u>233,493</u>	<u>1,579</u>	<u>235,072</u>

8. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2023	Total fund 2022
	£	£	£	£
Orphanage	181,063	38,857	219,920	235,072
Governance costs	—	1,000	1,000	—
	<u>181,063</u>	<u>39,857</u>	<u>220,920</u>	<u>235,072</u>

9. Net income

Net income is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	<u>4,041</u>	<u>5,638</u>

Project Kinshasa (PROKIN)

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

10. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,000</u>	<u>—</u>

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023 £	2022 £
Wages and salaries	<u>31,208</u>	<u>28,509</u>

The average head count of employees during the year was 15 (2022: 17).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

There were no pensions and social security costs. All workers are employed by PROKIN in Kinshasa.

The number of orphans this financial year was 38 (2022 39).

12. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees (2022 - £nil).

One trustee, Barbara Curtis, was reimbursed £3,502 for cash items bought wholly and exclusively for the charity during the year (2022 - £3,902).

There were no related party transactions during the year (2022 - £nil).

13. Tangible fixed assets

	Freehold property £	Motor vehicles £	Total £
Cost			
At 1 April 2022 and 31 March 2023	<u>95,634</u>	<u>38,209</u>	<u>133,843</u>
Depreciation			
At 1 April 2022	—	30,611	30,611
Charge for the year	—	4,041	4,041
At 31 March 2023	<u>—</u>	<u>34,652</u>	<u>34,652</u>
Carrying amount			
At 31 March 2023	<u>95,634</u>	<u>3,557</u>	<u>99,191</u>
At 31 March 2022	<u>95,634</u>	<u>7,598</u>	<u>103,232</u>

Project Kinshasa (PROKIN)

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

14. Debtors

	2023 £	2022 £
Prepayments and accrued income	113,000	—
Other debtors	18,125	17,788
	<u>131,125</u>	<u>17,788</u>

15. Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	1,000	—
Other creditors	—	3,333
	<u>1,000</u>	<u>3,333</u>

16. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022 £	Income £	Expenditure £	At 31 March 2023 £
General fund	<u>639,268</u>	<u>272,092</u>	<u>(222,759)</u>	<u>688,601</u>
	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
General fund	<u>563,461</u>	<u>311,374</u>	<u>(235,567)</u>	<u>639,268</u>

Restricted funds

	At 1 April 2022 £	Income £	Expenditure £	At 31 March 2023 £
Restricted fund	<u>—</u>	<u>1,621</u>	<u>(1,621)</u>	<u>—</u>
	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
Restricted fund	<u>1,579</u>	<u>—</u>	<u>(1,579)</u>	<u>—</u>

Funds to be used for education and Christmas gifts for orphans.

Project Kinshasa (PROKIN)

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

17. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2023 £
Tangible fixed assets	99,191	99,191
Current assets	590,410	590,410
Creditors less than 1 year	(1,000)	(1,000)
Net assets	<u>688,601</u>	<u>688,601</u>

	Unrestricted Funds £	Total Funds 2022 £
Tangible fixed assets	103,232	103,232
Current assets	539,369	539,369
Creditors less than 1 year	(3,333)	(3,333)
Net assets	<u>639,268</u>	<u>639,268</u>

18. Funds received as agent or held as custodian trustee

During the year the charity received donations amounting to £23,333 on behalf of specific persons and needs. These donations were forwarded direct to those specified and are not included in these financial statements.

Project Kinshasa (PROKIN)

Management Information

Year ended 31 March 2023

The following pages do not form part of the financial statements.

Project Kinshasa (PROKIN)

Detailed Statement of Financial Activities

Year ended 31 March 2023

	2023 £	2022 £
Income and endowments		
Donations and legacies		
Donations	121,727	131,855
Tax recovered on Gift Aid donations	13,013	12,900
Legacies	138,125	166,549
	<u>272,865</u>	<u>311,304</u>
Investment income		
Bank interest receivable	848	70
	<u>848</u>	<u>70</u>
Total income	<u>273,713</u>	<u>311,374</u>
Expenditure		
Costs of raising donations and legacies		
Cost of PROKIN calendar	534	486
Production of news sheet	2,926	1,588
	<u>3,460</u>	<u>2,074</u>
Expenditure on charitable activities		
Wages and salaries	31,208	28,509
Orphanage costs	133,975	147,379
Transport costs	39,533	36,535
Financial costs	3,063	2,307
Legal and professional fees	1,000	163
Telephone	5,022	6,486
Other office costs	2,135	3,289
Depreciation	4,041	5,638
Financial costs	492	3,425
Other projects	451	1,341
	<u>220,920</u>	<u>235,072</u>
Total expenditure	<u>224,380</u>	<u>237,146</u>
Net income	<u>49,333</u>	<u>74,228</u>

Project Kinshasa (PROKIN)

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2023

	2023 £	2022 £
Costs of raising donations and legacies		
Cost of generating funds		
Cost of PROKIN calendar	534	486
Production of news sheet	2,926	1,588
	<u>3,460</u>	<u>2,074</u>
Costs of raising donations and legacies	<u>3,460</u>	<u>2,074</u>
Expenditure on charitable activities		
Orphanage		
<i>Activities undertaken directly</i>		
Orphanage costs	133,975	147,379
Transport costs	39,533	36,535
Financial costs	3,063	2,307
Depreciation	4,041	5,638
Other projects	451	1,341
	<u>181,063</u>	<u>193,200</u>
Support costs		
Wages	31,208	28,509
Legal fees	—	163
Communications costs	5,022	6,486
Postage and stationery	2,135	3,289
Miscellaneous	492	3,425
	<u>38,857</u>	<u>41,872</u>
Governance costs		
Independent examiner's fees	<u>1,000</u>	<u>—</u>
Expenditure on charitable activities	<u>220,920</u>	<u>235,072</u>