

COMPANY REGISTRATION NUMBER: 04804820

CHARITY REGISTRATION NUMBER: 1103492

**Botcherby Community Association
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2023**

GORDON CONSULTANCY LIMITED

Chartered Accountants
Briar Lea House
Brampton Road
Longtown
Carlisle
Cumbria
CA6 5TN

Botcherby Community Association

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2023

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Botcherby Community Association
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 March 2023

The trustees, who are also the directors for the purposes of company law, 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	Botcherby Community Association
Charity registration number	1103492
Company registration number	04804820
Principal office and registered office	Victoria Road Carlisle Cumbria CA1 2UE

The trustees

Tracy Gannon	
Jeff Bomford	(Resigned 1 May 2022)
Chloe Brownlee-Chapman	
Mr A Brown	
Jenna Sutherland	

Company secretary	Helen Fisher
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Independent examiner	Mr RW Gordon, FCA Briar Lea House Brampton Road Longtown Carlisle Cumbria CA6 5TN
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Structure, governance and management

The Centre operates under a Management Committee of 8 management trustees (1 of whom are Botcherby Ward Councillors). Employees include 1 Managers and 4 other members of staff.

Objectives and activities

The objectives are:

To advance education and provide facilities for recreation and leisure time with the object of improving conditions of life.

To maintain and manage the establishment of a Community Centre.

To promote other charitable purposes.

Botcherby Community Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Achievements and performance

Our community gym continues to thrive. We listen to beneficiaries, giving them the opportunity to shape its development.

Healthy U, our bespoke Exercise on Referral scheme has been a resounding success, with regular cohorts full to capacity. Links with both residents and health care professional are going from strength to strength.

During the winter months, we partnered with the Carlisle & District Federation of Community Organisations (Carlisle Matters), who secured funding, enabling us to offer Warm Spaces, hot food, refreshments, and some equipment to those in need. Sessions were bolted on to the existing Pop up Pantry, offering affordable food and access to numerous support agencies, as well as being simply social!

Having fully recovered from any impact of Covid-19, we were able to recruit an additional member of staff and reopen the Centre on Saturdays.

We took an active role in Carlisle Matters' projects, organising a number of community events and providing administrative support to the government funded Holiday Activity and Food program. Furthermore, we were delighted to be invited to continue to host the post of the HAF Project Manager.

We continue to provide administrative support to Patteril Bank Community Centre. Part way through this year, our Manager was sub contracted to Longtown Community Centre on a part time basis, splitting her time across a number of sites.

Financial review

The results from the financial year shown in these financial statements are regarded as satisfactory.

Plans for future periods

This year saw the demise of Carlisle City Council and the Cumbria County Council. We look forward to working with the newly formed Cumberland Council, though no doubt this will lead to some unexpected challenges!

The Centre continues to strive to provide the highest possible service to the local residents whilst ensuring that expenditure is controlled

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

Botcherby Community Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

The trustees' annual report was approved on 9 June 2023 and signed on behalf of the board of trustees by:

Chloe Brownlee-Chapman
Trustee

Helen Fisher
Charity Secretary

Botcherby Community Association

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Botcherby Community Association

Year ended 31 March 2023

I report to the trustees on my examination of the financial statements of Botcherby Community Association ('the charity') for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 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 section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Mr RW Gordon, FCA
Independent Examiner

Briar Lea House
Brampton Road
Longtown
Carlisle
Cumbria
CA6 5TN

Botcherby Community Association
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)
Year ended 31 March 2023

		Unrestricted funds	2023 Restricted funds	Total funds	2022 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	4,574	53,400	57,974	51,282
Charitable activities	6	117,569	36,026	153,595	121,231
Investment income	7	1,531	—	1,531	534
Total income		<u>123,674</u>	<u>89,426</u>	<u>213,100</u>	<u>173,047</u>
Expenditure					
Expenditure on charitable activities	8,9	40,131	136,009	176,140	130,948
Other expenditure	11	1,357	—	1,357	4,488
Total expenditure		<u>41,488</u>	<u>136,009</u>	<u>177,497</u>	<u>135,436</u>
Net income and net movement in funds		<u>82,186</u>	<u>(46,583)</u>	<u>35,603</u>	<u>37,611</u>
Reconciliation of funds					
Total funds brought forward		286,432	53,628	340,060	302,449
Total funds carried forward		<u>368,618</u>	<u>7,045</u>	<u>375,663</u>	<u>340,060</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 7 to 15 form part of these financial statements.

Botcherby Community Association

Company Limited by Guarantee

Statement of Financial Position

31 March 2023

	Note	2023 £	£	2022 £
Fixed assets				
Tangible fixed assets	17		101,020	97,876
Current assets				
Debtors	18	20,646		12,765
Cash at bank and in hand		283,106		254,158
		303,752		266,923
Creditors: amounts falling due within one year	19	29,109		24,739
Net current assets			274,643	242,184
Total assets less current liabilities			375,663	340,060
Net assets			375,663	340,060
Funds of the charity				
Restricted funds			7,045	53,628
Unrestricted funds			368,618	286,432
Total charity funds	20		375,663	340,060

For the year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 9 June 2023, and are signed on behalf of the board by:

Chloe Brownlee-Chapman
Trustee

The notes on pages 7 to 15 form part of these financial statements.

Botcherby Community Association

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Victoria Road, Carlisle, Cumbria, CA1 2UE.

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', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditional entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

Income from investments is included in the year in which it is receivable.

Going concern

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

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

Botcherby Community Association
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2023

3. Accounting policies *(continued)*

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.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are 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.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Botcherby Community Association
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2023

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Support costs are those incurred directly.

Tangible assets

All fixed assets are initially recorded at cost.

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:

Office Equipment	-	25% reducing balance
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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.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Botcherby Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

4. Limited by guarantee

Botcherby Community Association is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	3,190	—	3,190
Grants			
Grants receivable	1,384	53,400	54,784
	<u>4,574</u>	<u>53,400</u>	<u>57,974</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	1,104	—	1,104
Grants			
Grants receivable	13,456	36,722	50,178
	<u>14,560</u>	<u>36,722</u>	<u>51,282</u>

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Ancillary trades	(1,326)	—	(1,326)
Administration and letting	71,675	—	71,675
Luncheon club	1,866	—	1,866
Gym income	7,510	—	7,510
Rijo income	2,299	—	2,299
Healthy U	—	—	—
Federation and HAF Recharges	—	36,026	36,026
Management recharges	35,545	—	35,545
	<u>117,569</u>	<u>36,026</u>	<u>153,595</u>

Botcherby Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

6. Charitable activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Ancillary trades	—	—	—
Administration and letting	47,048	—	47,048
Luncheon club	—	—	—
Gym income	4,609	—	4,609
Rijo income	1,151	—	1,151
Healthy U	1,056	—	1,056
Federation and HAF Recharges	—	59,318	59,318
Management recharges	8,049	—	8,049
	<u>61,913</u>	<u>59,318</u>	<u>121,231</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	<u>1,531</u>	<u>1,531</u>	<u>534</u>	<u>534</u>

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Centre	38,020	103,162	141,182
Pop up pantry and HAF	—	32,847	32,847
Support costs	2,111	—	2,111
	<u>40,131</u>	<u>136,009</u>	<u>176,140</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Centre	20,691	75,752	96,443
Pop up pantry and HAF	—	32,039	32,039
Support costs	2,466	—	2,466
	<u>23,157</u>	<u>107,791</u>	<u>130,948</u>

Botcherby Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Grant funding of activities £	Support costs £	Total funds 2023 £	Total fund 2022 £
Centre	2,379	138,803	–	141,182	96,443
Pop up pantry and HAF	32,847	–	–	32,847	32,039
Governance costs	–	–	2,111	2,111	2,466
	<u>35,226</u>	<u>138,803</u>	<u>2,111</u>	<u>176,140</u>	<u>130,948</u>

10. Analysis of support costs

	Independent Examination £	Professional fees £	Depreciation £	Total 2023 £	Total 2022 £
Governance costs	<u>480</u>	<u>2,550</u>	<u>1,112</u>	<u>4,142</u>	<u>4,142</u>

11. Other expenditure

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Gym equipment	<u>1,357</u>	<u>1,357</u>	<u>4,488</u>	<u>4,488</u>

12. Net income

Net income is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	<u>1,296</u>	<u>626</u>

13. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>480</u>	<u>480</u>

14. Staff costs

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

	2023 £	2022 £
Wages and salaries	<u>108,841</u>	<u>75,752</u>

Botcherby Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

14. Staff costs *(continued)*

The average head count of employees during the year was 5 (2022: 5). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Number of staff	<u>5</u>	<u>5</u>

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

15. Trustee remuneration and expenses

Whilst the trustees can claim out of pocket expenses, none were claimed in the current or previous year.

No trustee received any remuneration.

16. Transfers between funds

The grants from the Council have been for the Salaries and Utilities. As this fund had a deficit at the year end a provision has been made to transfer the required funds from the general fund.

17. Tangible fixed assets

	Land and buildings £	Equipment £	Total £
Cost			
At 1 April 2022	96,000	17,402	113,402
Additions	<u>—</u>	<u>4,440</u>	<u>4,440</u>
At 31 March 2023	<u>96,000</u>	<u>21,842</u>	<u>117,842</u>
Depreciation			
At 1 April 2022	—	15,526	15,526
Charge for the year	<u>—</u>	<u>1,296</u>	<u>1,296</u>
At 31 March 2023	<u>—</u>	<u>16,822</u>	<u>16,822</u>
Carrying amount			
At 31 March 2023	<u>96,000</u>	<u>5,020</u>	<u>101,020</u>
At 31 March 2022	<u>96,000</u>	<u>1,876</u>	<u>97,876</u>

18. Debtors

	2023	2022
	£	£
Trade debtors	20,403	12,522
Prepayments and accrued income	<u>243</u>	<u>243</u>
	<u>20,646</u>	<u>12,765</u>

Botcherby Community Association
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2023

19. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	28,617	24,247
Accruals and deferred income	492	492
	<u>29,109</u>	<u>24,739</u>

20. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022	Income £	Expenditure £	Transfers £	At 31 March 2023
General funds	£ 286,432	£ 123,674	£ (41,488)	£ —	£ 368,618

	At 1 April 2021	Income £	Expenditure £	Transfers £	At 31 March 2022
General funds	£ 289,836	£ 77,007	£ (27,645)	£ (52,766)	£ 286,432

Restricted funds

	At 1 April 2022	Income £	Expenditure £	Transfers £	At 31 March 2023
Salaries and utilities	£ 13,736	£ 89,426	£ (103,162)	£ —	£ —
Pop Up Pantry	39,892	—	(32,847)	—	7,045
	<u>53,628</u>	<u>89,426</u>	<u>(136,009)</u>	<u>—</u>	<u>7,045</u>

	At 1 April 2021	Income £	Expenditure £	Transfers £	At 31 March 2022
Salaries and utilities	£ —	£ 36,722	£ (75,752)	£ 52,766	£ 13,736
Pop Up Pantry	12,613	59,318	(32,039)	—	39,892
	<u>12,613</u>	<u>96,040</u>	<u>(107,791)</u>	<u>52,766</u>	<u>53,628</u>

Botcherby Community Association
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2023

21. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	101,020	—	101,020
Current assets	296,707	7,045	303,752
Creditors less than 1 year	(29,109)	—	(29,109)
Net assets	<u>368,618</u>	<u>7,045</u>	<u>375,663</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	97,876	—	97,876
Current assets	213,295	53,628	266,923
Creditors less than 1 year	(24,739)	—	(24,739)
Net assets	<u>286,432</u>	<u>53,628</u>	<u>340,060</u>

Botcherby Community Association

Company Limited by Guarantee

Management Information

Year ended 31 March 2023

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

Botcherby Community Association

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2023

	2023 £	2022 £
Income and endowments		
Donations and legacies		
Donations	3,190	1,104
Grants receivable	54,784	50,178
	<u>57,974</u>	<u>51,282</u>
Charitable activities		
Ancillary trades	1,326	—
Administration and letting	71,675	47,048
Luncheon club	1,866	—
Gym income	7,510	4,609
Rijo income	2,299	1,151
Healthy U	—	1,056
Federation and HAF Recharges	36,026	59,318
Management recharges	35,545	8,049
	<u>153,595</u>	<u>121,231</u>
Investment income		
Bank interest receivable	1,531	534
	<u>1,531</u>	<u>534</u>
Total income	<u>213,100</u>	<u>173,047</u>
Expenditure		
Expenditure on charitable activities		
Purchases	40,003	33,124
Wages and salaries	108,841	75,752
Rent	150	—
Rates and water	755	295
Light and heat	12,080	6,880
Repairs and maintenance	3,743	6,991
Insurance	1,046	1,193
Other motor/travel costs	1,085	534
Legal and professional fees	815	1,840
Telephone	253	1,300
Other office costs	6,373	2,413
Depreciation	1,296	626
	<u>176,140</u>	<u>130,948</u>
Other expenditure		
Gym equipment	1,357	4,488
	<u>1,357</u>	<u>4,488</u>
Total expenditure	<u>177,497</u>	<u>135,436</u>

Botcherby Community Association
Company Limited by Guarantee
Detailed Statement of Financial Activities *(continued)*
Year ended 31 March 2023

	2023 £	2022 £
Net income	<u>35,603</u>	<u>37,611</u>

Botcherby Community Association

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2023

	2023 £	2022 £
Expenditure on charitable activities		
Centre		
<i>Activities undertaken directly</i>		
Purchases	<u>2,379</u>	<u>—</u>
<i>Grant funding activities</i>		
Purchases	4,777	1,085
Wages/salaries	108,841	75,752
Rent	150	—
Rates & water	755	295
Light & heat	12,080	6,880
Repairs & maintenance	3,743	6,991
Insurance	1,046	1,193
Other motor/travel costs	1,085	534
Telephone	253	1,300
Other office costs	<u>6,373</u>	<u>2,413</u>
	<u>138,803</u>	<u>96,443</u>
Pop up pantry and HAF		
<i>Activities undertaken directly</i>		
Purchases	<u>32,847</u>	<u>32,039</u>
Governance costs		
Accountancy fees	535	720
Legal and other professional fees	280	1,120
Depreciation	<u>1,296</u>	<u>626</u>
	<u>2,111</u>	<u>2,466</u>
Expenditure on charitable activities	<u><u>176,140</u></u>	<u><u>130,948</u></u>