

Sri Lanka Muslim Association UK
Unaudited Financial Statements
31 March 2022

MERIDIAN INSIGHT

Accountants & Statutory Auditors
Unit 15A, Slough Business Park
94 Farnham Road
Slough
Berkshire
SL1 3FQ

Sri Lanka Muslim Association UK

Financial Statements

Year ended 31 March 2022

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Sri Lanka Muslim Association UK

Trustees' Annual Report

Year ended 31 March 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

Reference and administrative details

Registered charity name	Sri Lanka Muslim Association UK
Charity registration number	1111447
Principal office	Al-Jannah Masjid 1 Stoke Road Slough, Berkshire SL2 5AH

The trustees

Mr Anees Mohammed
Mr Abdul Sathar
Mr Hakeel Mohamed
Mr Mohammed Sakka
Mr Nazeer Marzook
Mr Rizwan Rameez
Mr Abdul Hameed Anverdeen
Mr Mohamed Abdullah Ameen
Mr Mohamed Janufar
Bathurusaman
Mr Mohamed Thasrif Jainudeen
Mr Ahmed Hamjath Mohamed
Aneef
Mr Mohamed Akram Abdul
Azeez
Mr Mohamed Aasir Mohamed
Akram
Mr Mohamed Uzair Mohamed
Omerdeen

Independent examiner	Bilal Amin ACA, FCCA Unit 15A, Slough Business Park 94 Farnham Road Slough Berkshire SL1 3FQ
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Structure, governance and management

Document

The charity is constituted as a charitable trust registered with the Charity Commission under charity number 1111447 and is governed by a trust deed.

Sri Lanka Muslim Association UK

Trustees' Annual Report *(continued)*

Year ended 31 March 2022

Structure, governance and management *(continued)*

Organisational Structure

The trustees are fully responsible for the management of the assets of the trust, mainly the Mosque at the above address namely Masjid Al-Jannah: Islamic Educational & community Centre and give their time free of charge and receive no remuneration or other financial benefits.

The trustees have regular meetings, and all the trustees are responsible for all decisions taken in relation to the running of the Mosque and the Centre and the other activities provided by the charity.

Recruitment and Appointment of Trustees

It has been followed according to the trust deed. Also, by agreed procedures with views and reflection of the community to have a better relationship with the Membership and the local community.

Risk Management

The trustees have assessed the risks the charity faces and have identified the major risks areas and have drawn contingency plans to deal with those risks. The trustees are satisfied that systems are in place, or arrangements are in hand, to manage the risks that have been identified. In particular, policies in place, insurance cover is in update and finances of the Community centre/Mosque are kept under review.

Objectives and activities

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. The objectives of the charity are set out in the charity's trust deed and are summarised as follows:

1. To promote the benefits of the Sri Lankan Muslim residents in Slough and surrounding area, in particular by the provision of an advice service.
2. To promote a racial harmony and better and mutual understanding.
3. Providing advance of educational services include Islamic culture and religious studies, the safeguarding and maintenance of health, and relief of poverty, distress and sickness of Sri Lankan Muslim Community in Slough and surrounding area.
4. Establishing and developing a community advisory service for the giving of individual or group counselling, and practical advice on Circumcision, Akeeka, Marriage, divorce, and other advice.
5. Provide or assist in the provision of facilities for recreation or leisure-time activities, so as to develop physical, mental, spiritual capabilities that they may grow to full maturity as individual and members of just society.
6. Provide a place for religious and cultural activities and to conduct educational classes for children or alternatively to establish, administer and maintain Islamic religious school, centres and other places of worship and learning.
7. Print, publish and circulate news bulletins, periodicals, books and other literary works.
8. Conduct special English language classes to improve and promote literacy.
9. Make necessary burial arrangements for Muslim funerals according to Islamic Sharia.
10. Encourage unity, discipline, and faith.

Sri Lanka Muslim Association UK

Trustees' Annual Report *(continued)*

Year ended 31 March 2022

To Achieve the Above Objectives

We have established, Masjid Al-Jannah; Islamic Educational & Community Centre at 1, Stoke Road Slough Berkshire SL25AH. In order to promote the Islamic values according to the Quran and the Sunnah. This through by establish classes for religious education of Muslim children, also to establish an Islamic library, to hold religious festivals, to collect and distribute Sadaqa and Zakat according to Islamic principles and to co-operate as well as liaise with other organisations pursuing similar aims and objectives.

Our Islamic cultural Centre /Mosque an accessible and welcoming venue where all Muslims, as well as those who wish to know more about the Islamic faith, come together to learn about the religion and worship.

Most of the programs and lectures are conducted in English language as well as conducting special programs in Tamil language to target Sri Lankan community in Slough and surrounding area.

An important part of our faith is charitable giving in accordance with Islamic guidance. We facilitate the collection and distribution of Sadaqa, Zakat and Fitrana. Distribute them to the needy persons to relieve poverty and financial hardship.

We also provide education and other learning activities at our Mosque including seminars for the benefits of the local community. Most of our activities are free of charge and are supported by donations.

Those attending our Islamic Centre/Mosque have given generously to disaster appeals arising from natural calamities in the UK and around the world. The trustees ensure that the funds collected following the appeals are spent fully for that appeal purposes only. A number of talks are held on various topics.

Regular seminars continue and take place throughout the year and provide an enlightening insight that challenges the misconceptions about Islam and aims to build bridges with the wider community.

To advance the education and provide facilities for the interest of all local residents of Slough with the aim of improving the conditions of their lives.

To provide religious facilities and to promote cultural harmony in the local Muslim community.

Conducting Mosque Open days to get to know the Mosque for local community of other faith and non-faith.

Conducting homeless feeding on every Fridays • Raising funds and helping the national tragedy like Grenfell tower fire, Windsor flooding etc.

Special program to attract the youth to keep them off the streets.

Conducting consular services for youth, women and the men.

Organising Covid-19 support activities for vulnerable and needy in Slough and surrounding Area.

Working closely with the Slough Borough Council, Police, and the other local and national authorities to support to uphold the law and order, through promoting several programs.

Sri Lanka Muslim Association UK

Trustees' Annual Report *(continued)*

Year ended 31 March 2022

Financial review

Reserves Policy

The trustees have reviewed the reserves of the charity. Their policy is to hold enough funds to meet the operating costs of the charity mainly the running cost of the Islamic Centre/Mosque.

Principal Funding Sources

The charity's main source of income is donations gathered at Friday, Special appeals, Festive prayers and small amount of membership fee. The charity also receives interest free loans from individuals, called Qarze-e-Hasana, which are repayable on demand, to fund their capital projects.

Plans for future periods

The trustees are working to construct a third floor in the building which will increase the capacity of the Masjid. Necessary planning permission from the Slough Borough Council has been approved. The trustees are working to complete this project as soon as possible.

The Annual Accounts for the year ended 31 March 2022 were reviewed by the Board of Trustees on 29th of October 2022, shared with members on 18th of November 2022 through members WhatsApp forum and presented and approved after the questions and answers by the members at the Annual General Meeting on 11th of December 2022. The trustees' annual report was signed on behalf of the board of trustees by:



Uzair Omerdeen
General Secretary

Sri Lanka Muslim Association UK

Independent Examiner's Report to the Trustees of Sri Lanka Muslim Association UK

Year ended 31 March 2022

I report to the trustees on my examination of the financial statements of Sri Lanka Muslim Association UK ('the charity') for the year ended 31 March 2022.

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 Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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.

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.

Bilal Amin ACA, FCCA
Independent Examiner

Unit 15A, Slough Business Park
94 Farnham Road
Slough
Berkshire
SL1 3FQ

Dated: 11th December 2022

Sri Lanka Muslim Association UK

Statement of Financial Activities

Year ended 31 March 2022

			2022		2021
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Note	£	£	£	£
Income and endowments					
Donations and other activities	4	265,836	2,746	268,582	153,109
Charitable activities	5	63,928	—	63,928	27,688
Investment income	6	6	—	6	19
Total income		<u>329,770</u>	<u>2,746</u>	<u>332,516</u>	<u>180,816</u>
Expenditure					
Expenditure on charitable activities	7	91,949	—	91,949	49,874
Governance costs		198,662	—	198,662	131,717
Total expenditure		<u>290,611</u>	<u>—</u>	<u>290,611</u>	<u>181,591</u>
Net income/(expenditure) and net movement in funds					
		<u>39,159</u>	<u>2,746</u>	<u>41,905</u>	<u>(775)</u>
Movement between funds					
Reconciliation of funds					
Total funds brought forward		<u>1,110,028</u>	<u>14,995</u>	<u>1,125,023</u>	<u>1,125,798</u>
Total funds carried forward		<u>1,149,187</u>	<u>17,741</u>	<u>1,166,928</u>	<u>1,125,023</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 8 to 14 form part of these financial statements.

Sri Lanka Muslim Association UK

Statement of Financial Position

31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	13	917,484	920,886
Current assets			
Debtors	14	65,000	65,000
Cash at bank and in hand		216,070	172,443
		<u>281,070</u>	<u>237,443</u>
Creditors: amounts falling due within one year	15	<u>7,126</u>	<u>3,806</u>
Net current assets		<u>273,944</u>	<u>233,637</u>
Total assets less current liabilities		<u>1,191,428</u>	<u>1,154,523</u>
Creditors: amounts falling due after more than one year	16	<u>24,500</u>	<u>29,500</u>
Net assets		<u><u>1,166,928</u></u>	<u><u>1,125,023</u></u>
Funds of the charity			
Restricted funds		17,741	14,995
Unrestricted funds		<u>1,149,187</u>	<u>1,110,028</u>
Total charity funds	18	<u><u>1,166,928</u></u>	<u><u>1,125,023</u></u>

These financial statements were approved by the board of trustees and authorised for issue on 11th December 2022, and are signed on behalf of the board by:

Hamjath Aneef
President

Uzair Omerdeen
Secretary

Akram Azeez
Treasurer

The notes on pages 8 to 14 form part of these financial statements.

Sri Lanka Muslim Association UK

Notes to the Financial Statements

Year ended 31 March 2022

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Al-Jannah Masjid, 1 Stoke Road, Slough, Berkshire, SL2 5AH.

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 Charities Act 2011.

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.

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.

Sri Lanka Muslim Association UK

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

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.

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, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a 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.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

Sri Lanka Muslim Association UK

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

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:

Plant and machinery	15% reducing balance
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Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
General donations	32,183	—	32,183
Fitrah collections	11,082	—	11,082
Friday collections	99,668	—	99,668
Card collections	75,868	—	75,868
Janaza donations	—	2,746	2,746
Ifthar donations	700	—	700
Makthab/Hafiz collections	11,558	—	11,558
Sadaqah collections	3,936	—	3,936
Standing order collections and membership fees	15,082	—	15,082
Till collections	14,756	—	14,756
Zakah collections	955	—	955
Miscellaneous income	48	—	48

Sri Lanka Muslim Association UK

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Gifts			
HMRC - Gift Aid	—	—	—
	<u>265,836</u>	<u>2,746</u>	<u>268,582</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
General donations	14,203	—	14,203
Fitrah collections	1,535	—	1,535
Friday collections	47,995	—	47,995
Card collections	43,002	—	43,002
Janaza donations	—	3,985	3,985
Ifthar donations	—	—	—
Makthab/Hafiz collections	12,914	—	12,914
Sadaqah collections	4,579	—	4,579
Standing order collections and membership fees	16,946	—	16,946
Till collections	—	—	—
Zakah collections	3,141	—	3,141
Miscellaneous income	289	—	289
Gifts			
HMRC - Gift Aid	4,520	—	4,520
	<u>149,124</u>	<u>3,985</u>	<u>153,109</u>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Building project donations	15,842	15,842	460	460
Project collections	48,086	48,086	27,228	27,228
	<u>63,928</u>	<u>63,928</u>	<u>27,688</u>	<u>27,688</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable	6	6	19	19

Sri Lanka Muslim Association UK

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

7. Expenditure on charitable activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Charitable expenses – other charities	11,322	11,322	1,595	1,595
Fitrh distributions	16,970	16,970	21,000	2,100
Projects spending	63,657	63,657	46,179	46,179
	<u>91,949</u>	<u>91,949</u>	<u>49,874</u>	<u>49,874</u>

8. Expenditure on governance

	Support costs £	Total funds 2022 £	Total fund 2021 £
Governance costs	198,662	198,662	131,717
	<u>198,662</u>	<u>198,662</u>	<u>131,717</u>

9. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	<u>3,902</u>	<u>4,501</u>

10. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>360</u>	<u>360</u>

11. Staff costs

The average head count of employees during the year was 12 (2021: 12).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

12. Trustee remuneration and expenses

No remuneration has been paid to the trustees. All trustees are volunteers and rendered their services free of charge.

Sri Lanka Muslim Association UK

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

13. Tangible fixed assets

	Freehold property £	Plant and machinery £	Total £
Cost			
At 1 April 2021	895,377	60,513	955,890
Additions	–	500	500
At 31 March 2022	<u>895,377</u>	<u>61,013</u>	<u>956,390</u>
Depreciation			
At 1 April 2021	–	35,004	35,004
Charge for the year	–	3,902	3,902
At 31 March 2022	<u>–</u>	<u>38,906</u>	<u>38,906</u>
Carrying amount			
At 31 March 2022	<u>895,377</u>	<u>22,107</u>	<u>917,484</u>
At 31 March 2021	<u>895,377</u>	<u>25,509</u>	<u>920,886</u>

14. Debtors

	2022 £	2021 £
Sundry debtors	<u>65,000</u>	<u>65,000</u>

15. Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	720	360
Social security and other taxes	6,406	3,446
	<u>7,126</u>	<u>3,806</u>

16. Creditors: amounts falling due after more than one year

	2022 £	2021 £
Sundry loans – Qarz-e-Hasna	<u>24,500</u>	<u>29,500</u>

Sri Lanka Muslim Association UK

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

17. Analysis of charitable funds

Unrestricted funds

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
General funds	1,110,028	329,770	(290,611)	1,149,187

	At 1 April 2020 £	Income £	Expenditure £	At 31 March 2021 £
General funds	1,114,788	176,831	(181,591)	1,110,028

Restricted funds

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
Restricted Fund	14,995	2,746	–	17,741

	At 1 April 2020 £	Income £	Expenditure £	At 31 March 2021 £
Restricted Fund	11,010	3,985	–	14,995

18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	917,484	–	917,484
Current assets	262,950	18,120	281,070
Creditors less than 1 year	(7,126)	–	(7,126)
Creditors greater than 1 year	(24,500)	–	(24,500)
Net assets	1,148,808	18,120	1,166,928

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	920,886	–	920,886
Current assets	222,449	14,994	237,443
Creditors less than 1 year	(3,806)	–	(3,806)
Creditors greater than 1 year	(29,500)	–	(29,500)
Net assets	1,110,029	14,994	1,125,023

Sri Lanka Muslim Association UK

Management Information

Year ended 31 March 2022

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

Sri Lanka Muslim Association UK
Detailed Statement of Financial Activities
Year ended 31 March 2022

	2022	2021
	£	£
Income and endowments		
Donations and other activities		
General donations	32,183	14,203
Fitrah collections	11,082	1,535
Friday collections	99,668	47,995
Card collections	75,868	43,002
Janaza donations	2,746	3,985
Ifthar donations	700	—
Makthab/Hafiz collections	11,558	12,914
Sadaqah collections	3,936	4,579
Standing order collections and membership fees	15,082	16,946
Till collections	14,756	—
Zakah collections	955	3,141
Miscellaneous income	48	289
HMRC - Gift Aid	—	4,520
	<u>268,582</u>	<u>153,109</u>
Charitable activities		
Building project donations	15,842	460
Project collections	48,086	27,228
	<u>63,928</u>	<u>27,688</u>
Investment income		
Bank interest receivable	6	19
	<u>6</u>	<u>19</u>
Total income	<u><u>332,516</u></u>	<u><u>180,816</u></u>

Sri Lanka Muslim Association UK

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2022

	2022 £	2021 £
Expenditure		
Expenditure on charitable activities and governance		
Charitable expenses – other charities	11,322	1,595
Fitra distributions	16,970	2,100
Projects spending	63,657	46,179
Wages and salaries	88,171	68,990
Staff training and welfare	2,129	1,074
Youth program	1,215	–
Religious education/Sermons	28,896	7,251
Bank and merchant charges	3,466	2,657
Rates and water	8,195	9,943
Light and heat	20,391	13,652
Repairs, maintenance and security	26,934	5,942
Telephone and internet	613	618
Printing, postage and stationery	397	471
General and office expenses	893	43
Cleaning	5,236	226
Caretaker services	–	7,100
Accountancy and legal and professional fees	4,128	8,268
Insurance	2,361	–
Eid expenses	–	110
Ifthar expenses	1,406	–
Homeless feeding costs	–	429
Depreciation	3,901	4,502
Software and other IT related costs	330	441
	<u>290,611</u>	<u>181,591</u>
Total expenditure	<u>290,611</u>	<u>181,591</u>
Net income/(expenditure)	<u>41,905</u>	<u>(775)</u>