

Charity Registration No. 1120611  
Company Registration No. 5480761 (England and Wales)  
VAT Registration No. 213891705

**WILTSHIRE CENTRE FOR INDEPENDENT LIVING LIMITED**

**(A COMPANY LIMITED BY GUARANTEE)**

**TRUSTEE'S REPORT AND INDEPENDENT EXAMINATION**

**OF THE ACCOUNTS FOR THE YEAR ENDED**

**31 MARCH 2021**

**WILTSHIRE CENTRE FOR INDEPENDENT LIVING LIMITED  
(A COMPANY LIMITED BY GUARANTEE)**

**LEGAL AND ADMINISTRATIVE INFORMATION**

<b>Trustees</b>	Sue Denmark (Chair) Carol Shirley (Vice Chair) Robert Dickenson (Treasurer) Dean Mackay-Morris Heather Tucker Robert Selkridge Brian Hollands Geoff Woollan Patricia Putland
<b>Company Secretary</b>	Geraldine Bentley
<b>Charity Number</b>	1120611
<b>Company Number</b>	5480761
<b>VAT Number</b>	213891705
<b>Registered Office</b>	11 Couch Lane Devizes Wiltshire SN10 1EB
<b>Independent Examiner</b>	Dick Maule FCA 3 Penlee View Terrace Penzance Cornwall TR18 4HZ
<b>Bankers</b>	Lloyds TSB Bank Plc 29 High Street Chippenham Wiltshire SN15 3HA

**WILTSHIRE CENTRE FOR INDEPENDENT LIVING LIMITED  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021**

The trustees present their report and accounts for the year ended 31 March 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Memorandum and Articles of Association, the Companies Act 2006. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

**Structure, governance and management**

The company was established under a Memorandum of Association which established the objectives and powers of the company and is governed under its Articles of Association.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

Sue Denmark (Chair)  
Carol Shirley (Vice Chair)  
Robert Dickenson (Treasurer)  
Dean Mackay-Morris  
Heather Tucker  
Robert Selkridge  
Brian Hollands  
Geoff Woollan  
Patricia Putland

Appointment of trustees is governed by the company's Memorandum and Articles of Association. Trustees may at any time co-opt any person duly qualified to be appointed as a trustee.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up. The charity is operated by disabled people to promote all aspects of Independent Living for disabled people. The board of trustees makes all strategic decisions.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that as far as possible, systems are in place to mitigate exposure to the major risks. Our adopted risk policy states 'Wiltshire CIL should have unrestricted reserves of between three and six months running costs.' Now with such a large contract to provide services with Wiltshire Council and Wiltshire Clinical Commissioning Group (CCG), we recognise the need to review risk regularly and mitigate them as much as possible.

In order to enable the accounts to be scrutinised more carefully the Trustees set up a Finance Sub Committee, chaired by the Treasurer, which meets before Trustee meetings and reports to the Trustees on their recommendations and identifies decisions required by the full trustee body. This year we chose to have a full examination of our accounts as required.

## **Objectives and activities**

The charity's objects are to promote the ability for all disabled people (with physical or sensory impairment, learning difficulties or mental health issues or who are frail through old age) to live independently as full citizens with equal rights and equal opportunities.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities are provided.

## **How our activities deliver public benefit**

The charity is governed by disabled people and exists to support disabled people in Wiltshire to achieve independent living and live well as part of their communities. This involves breaking down the barriers to disabled people to have more choice and control in their lives and get the right support when they require it. This is achieved through offering services such as payroll and banking for direct payment users and self-funders to access, providing information and guidance on relevant issues, workshops and meetings, and co-producing all our work while challenging when appropriate both locally and nationally on Independent Living issues.

## **Achievements and performance**

The work delivered by Wiltshire CIL during the year has been in accordance with the objects of the charity to provide access to information advice, peer support and service support to disabled people to live independently, and particularly to those using Personal Budgets through a Direct Payment from Wiltshire Council. The work this year has been focused on supporting people through the pandemic to access vital care and support as well as PPE to ensure a continuation of care provided by PA's employed under a direct payment. This has included supporting people referred by health care practitioners to connect with their communities toward healthy and inclusive living through contracts with the CCG and 8 of the Primary Care Networks across Wiltshire. The activities of Wiltshire CIL have been:

- We developed online access and telephone support. Providing a range of activities to enable those new to direct payments to learn from those who are experienced through virtual training/workshops, a virtual community website etc. - All of Wiltshire CIL's work is coproduced alongside service users.
- Providing information electronically through the updating and continuous development of our website, Facebook page and Twitter to reach those interested in our work locally and nationally.
- Providing a telephone advice with Direct Payment Advisers assisting new direct payment users to manage their own Direct Payment's but providing the right support when problems arise.
- Providing a payroll and banking service remotely to over 450 employers on a direct payment
- Influencing Independent Living Policy and Personalisation Policy in Wiltshire and nationally.
- Providing a training programme for Personal Assistants.
- Managing a bespoke online Personal Assistance register for disabled people to use for recruitment and Personal Assistants to advertise for employment.
- Working with communities to assist them to develop awareness and on how to be inclusive to all disabled people.

- Promoting strengths-based conversations as a philosophy and method of working in Wiltshire with disabled people and their communities and valuing their strengths and contributions.
- Working alongside people to support them to re-connect with their local communities and resources
- Supporting people to have a life and not just a service.
- Consulting and engaging with service users who offer insight and expertise to shape health and social care policy locally.

A fuller account of our activities during the year can be found in our annual report published on our website or available in other formats from our office on request.

## **Financial review**

The Income and Expenditure Account for the year shows total income of £987,720 [2020: £704,845] which is up on the previous year by approximately £282,875. The increase in funds is related to the new contracts commissioned through the 8 PCN's in this period. Total expenditure for the year was £853,950 [2020: £656,668] which is up by £197,282 on the previous year. The net surplus for the year was £133,769 [2020: £48,177] – the total year end funds (including restricted funds carried forward) is £365,199 [2020: £231,431].

It is the aim of the charity that unrestricted and restricted funds should be maintained at a level equivalent to between 3- and 6-month's expenditure as a cushion for any unexpected liabilities. The trustees are confident that current funding will enable the organisation to increase its reserves to cover the required 3 months reserves in line with policy and the Charity Commission recommendations – over the next two years within the timescale of current contracts. This will ensure that, in the event of a significant drop in funding, the charity will be able to continue its activities.

## **Plans for future periods**

The strategic plan for Wiltshire CIL produced for 2019 – 2024 remains in line with the aims and objectives set out within the business plan for its achievements.

This year we secured contracts with 8 of the 12 Primary Care Networks across Wiltshire to provide the role of Community Connection (Social Prescribing) alongside the contract we have with Wiltshire Clinical Commissioning Group (CCG) for the High Intensity Users workstream and Wiltshire Council (WC) for another year for the Direct Payment Support contract and we will move into year 4 of a potential 5 year contract for User Engagement which is a joint contract between the CCG and WC. Some of this funding is restricted for specific work. The fundraising strategy will focus on general income to support the continued work of Wiltshire CIL around independent living in the next 12-month period.

## **Trustees' responsibilities statement - charitable company**

The trustees (who are also directors of Wiltshire CIL for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of

the charitable company for that period. In preparing these financial statements, the trustees are required to:

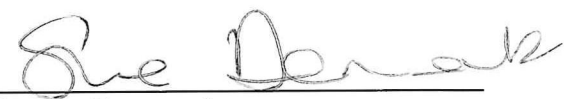
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures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

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant information of which the charitable company's independent examiner is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

  
Geraldine Bentley  
Company Secretary

  
Susan Denmark  
Chair



## **Independent Examiner's Report to the Trustees of Wiltshire Centre for Independent Living Ltd**

I report on the accounts of the company for the year ended 31st March 2021 which are set out on pages 8 to 14.

### **Respective responsibilities of trustees and examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the institute of Chartered Accountants England and Wales.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeing explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
  - to keep account records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities.have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Dick Maule FCA

3, Penlee View Terrace, Penzance, TR18 4HZ

Date: 29-09-21

**Wiltshire Centre for Independent Living Limited**

**Statement of Financial Activities  
for the year ended 31st. March 2021**

	Notes	Unrestricted Funds	Restricted Funds	Total Funds	
		2021	2021	2021	2020
		£	£	£	£
<b>Income from</b>					
Donations		-	-	-	-
Investment income		-	-	-	-
Income from charitable activities:					
Grants and contracts		3,580	981,742	985,322	701,496
Service delivery & other earned income		2,398	-	2,398	3,349
<b>Total</b>		<u>5,978</u>	<u>981,742</u>	<u>987,720</u>	<u>704,845</u>
<b>Expenditure on</b>	[2]				
Charitable activities		<u>284</u>	<u>853,667</u>	<u>853,950</u>	<u>656,668</u>
<b>Total</b>		<u>284</u>	<u>853,667</u>	<u>853,950</u>	<u>656,668</u>
Net [expenditure]/ income		5,694	128,075	133,769	48,177
<b>Reconciliation of funds</b>					
Total funds brought forward		73,885	157,546	231,431	183,254
Transfers between funds		<u>(2,277)</u>	<u>2,277</u>	<u>-</u>	<u>-</u>
<b>Total funds carried forward</b>		<u>77,301</u>	<u>287,898</u>	<u>365,200</u>	<u>231,431</u>



# Wiltshire Centre for Independent Living Limited

## Balance Sheet as at 31st. March 2021

	Notes	2021 £	£	2020 £
<b>Tangible assets</b>	(3)		9,743	<u>11,746</u>
<b>Current assets</b>				
Debtors and prepayments	(4)	72,548		20,290
Cash at bank and in hand		285,146		199,661
Payroll & Banking Service Account	(5)	<u>1,051,982</u>		<u>1,008,566</u>
		1,409,675		1,228,517
<b>Current liabilities</b>				
Creditors: amounts falling due within 12 months	(6)	<u>(1,054,219)</u>		<u>(1,008,832)</u>
<b>Net Current assets</b>			<u>355,456</u>	<u>219,685</u>
<b>Net Assets</b>			<u>365,199</u>	<u>231,431</u>
Unrestricted funds			77,301	73,885
Restricted funds			<u>287,898</u>	<u>157,546</u>
<b>Total funds</b>			<u>365,199</u>	<u>231,431</u>

For the year ended 31st March 2021:

The company was entitled to the exemption from audit under section 477 of the Companies Act 2006

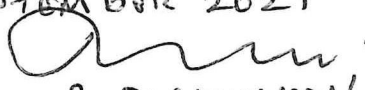
The members have not requested the company to obtain an audit in accordance with section 476 of the Companies Act 2006 relating to small companies.

The directors acknowledge their responsibility for complying with the requirements of the act with respect to accounting records and for the preparation of the accounts.

The financial statements were approved and authorised for issue by the trustees on dated:-

and signed on their behalf by:

On behalf of the Trustees

3RD SEPTEMBER 2021  
  
R. DICKENSON  
 TREASURER

Company registration number:

O5480761

**Wiltshire Centre for Independent Living Limited**

**Statement of Cash Flows  
for the year ended 31st. March 2021**

	2021	2020
	£	£
<b>Cash flows from operating activities:</b>		
Net cash provided by [used in] operating activities	131,452	(285,117)
Cash flows from investing activities:		
Interest	-	-
Purchase of fixed assets	(2,550)	(12,828)
	<u>128,901</u>	<u>(297,945)</u>
Changes in cash in the reporting period		
Cash and cash equivalents at the beginning of the year	1,208,227	1,506,172
Cash and cash equivalents at the end of the year	<u>1,337,128</u>	<u>1,208,227</u>
	<u>128,901</u>	<u>(297,945)</u>

**Wiltshire Centre for Independent Living Limited**  
**Notes to the accounts for the year ended 31st. March 2021**  
**(1) Principal Accounting Policies**

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year.

**(a) Basis of preparation**

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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) 2nd edition and the Charities Act 2011 and the Companies Act 2006.

The financial statements have been prepared under the historical cost convention.

**(b) Fund accounting**

[i] Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

[ii] Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes.

[iii] Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

**(c) Income**

Income is 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.

[i] Income 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 unconditionally entitled to the grant.

[ii] Donated services and facilities are included at the value to the charity where this can be quantified.

[iii] The value of services provided by volunteers has not been included in these accounts.

[iv] Investment income is included when receivable.

[v] Income from charitable trading activity are accounted for when earned.

[vi] Income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

**(d) Expenditure**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered

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

[ii] 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

[iii] All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

**Wiltshire Centre for Independent Living Limited**  
**Notes to the accounts for the year ended 31st. March 2021**

**(1) Principal Accounting Policies**

**(e) Fixed assets**

Tangible fixed assets are written off over the expected useful life of the asset, at 25% per annum on a straight line basis.

**(2) Expenditure**

	Charitable Activities 2021	Total 2020
	£	£
Salaries/N.I./Pensions	731,720	514,688
Seminar and workshop costs	160	4,187
Rent and service charges	27,107	23,497
Light and heat	4,168	2,359
Repairs and maintenance	1,495	3,369
Insurance	2,810	2,744
Service Users Transport	-	2,641
Telephone	13,230	10,087
Print, postage and stationery	9,063	9,972
Independent examiner's fees	850	850
Advertising and recruitment	411	775
Training and travel	10,062	21,170
IT and website	28,393	18,188
Trustee expenses	-	658
Refreshments	29	67
Subscriptions and publications	3,511	918
Consultancy, legal and professional	168	3,901
Facilitation	-	1,233
Sundry	799	893
Consumables	634	687
Non capitalised equipment	14,790	14,868
Volunteer expenses	-	-
Joint Projects	-	15,000
Depreciation	4,553	3,916
	<u>853,950</u>	<u>656,668</u>

# Wiltshire Centre for Independent Living Limited

## Notes to the accounts for the year ended 31st. March 2021

### (3) Fixed Assets

	Equipment £
Cost : balance brought forward	48,950
additions in the year	<u>2,550</u>
	<u>51,500</u>
Depreciation	
balance brought forward	37,204
charge for the year	<u>4,553</u>
	<u>41,757</u>
<b>Net book value 31st. March 2021</b>	<u><b>9,743</b></u>
Net book value 31st. March 2020	<u><b>11,746</b></u>

### (4) Debtors

	2021 £	2020 £
Grants receivable	72,548	20,245
Debtors and prepayments	<u>-</u>	<u>45</u>
	<u><b>72,548</b></u>	<u><b>20,290</b></u>

### (5) Payroll & Banking Service Account

The funds in the Payroll & Banking service account are held on behalf of Wiltshire Service Users who manage their own care package. Wiltshire CIL is a conduit for these funds.

### (6) Creditors: amounts falling due within 12 months

Direct payment account balances	1,051,982	1,008,566
Sundry creditors	<u>2,237</u>	<u>266</u>
	<u><b>1,054,219</b></u>	<u><b>1,008,832</b></u>

**Wiltshire Centre for Independent Living Limited**  
**Notes to the accounts for the year ended 31st. March 2021**

<b>(7) Movements in funds</b>	Balance at 1.4.2020	Income	Expenditure	Transfers in year	Balance at 31.3.2021
<b>Restricted funds</b>	£	£	£	£	£
Wiltshire Council					
Direct Payment contract	46,895	325,367	(324,431)	-	47,831
WCF (Will)- Robotics	4,590	-	(1,500)	-	3,090
Intensive Community Connector(CCG)		37,970	-	-	37,970
Community Work (WCF) 2021	12,136	-	(9,017)	-	3,119
Lottery - COVID19 Project		46,675	(31,899)	-	14,776
PCN General - Wiltshire CCG	13,573	-	(9,256)	19,226	23,543
PCN - Local	3,151	231,791	(205,513)	(19,226)	10,202
HIU (MSW)- Wiltshire CCG	19,273	129,743	(110,802)	-	38,214
Skills for care	660	3,150	(1,090)	(2,720)	-
GOGA (WASP)	-	9,488	(1,007)	-	8,481
WCF Catalyst Fund (PCNs)	-	4,200	(36)	-	4,164
WCF IT Loan Service	-	4,696	(3,501)	-	1,195
User Engagement	57,268	169,000	(140,237)	-	86,031
NHS Community Link Worker PCN		4,667	-	-	4,667
WCF (Foundation)	-	4,997	(7,531)	4,997	2,463
Sport England (WASP)	-	10,000	(7,846)	-	2,154
	<u>157,546</u>	<u>981,742</u>	<u>(853,667)</u>	<u>2,277</u>	<u>287,898</u>
<b>Unrestricted funds</b>					
General funds	<u>73,885</u>	<u>5,978</u>	<u>(284)</u>	<u>(2,277)</u>	<u>77,301</u>

**Prior Year Movements in funds**

<b>Restricted funds</b>	Balance at 1.4.2018	Income	Expenditure	Transfers in year	Balance at 31.3.2020
Wiltshire Council					
Direct Payment contract	-	403,061	(356,166)	-	46,895
WCF (Will)- Robotics	-	4,974	(384)	-	4,590
DRILL Project	3,965	-	-	(3,965)	-
Community Work (WCF) 2021	-	12,136	-	-	12,136
Kings Fund	14,594	-	(14,594)	-	-
PCN General - Wiltshire CCG	-	15,000	(1,427)	-	13,573
PCN - Local	-	24,136	(20,985)	-	3,151
HIU (MSW)- Wiltshire CCG	19,146	57,290	(49,692)	(7,471)	19,273
Skills for care	-	5,450	(4,481)	(309)	660
User Engagement	52,778	174,452	(169,962)	-	57,268
WCF (#Will)-Festival	3,857	-	(3,857)	-	-
WCF (Foundation)	-	4,997	-	(4,997)	-
HEE Project (DCMHA)	47,872	-	(34,238)	(13,634)	-
	<u>142,212</u>	<u>701,496</u>	<u>(655,786)</u>	<u>(30,376)</u>	<u>157,546</u>
<b>Unrestricted funds</b>					
General funds	<u>41,042</u>	<u>3,349</u>	<u>(882)</u>	<u>30,376</u>	<u>73,885</u>

**(8) Employee information**

	2021	2020
Number of employees [average monthly headcount]	37	27
No employee received emoluments of more than £60,000.		
	£	£
Salaries and wages	650,752	456,953
Pension	32,064	24,344
Social security costs	48,904	33,391
	<u>731,720</u>	<u>514,688</u>

# Wiltshire Centre for Independent Living Limited

## (9) Trustees information

	£	£
Trustees remuneration and expenses	-	658

Trustees received £0 [2020:£658] for travel expenses.

## [10] Analysis of net assets between funds

	General Funds £	Payroll & Banking Funds £	Restricted Funds £	Total £
Tangible fixed assets	9,743	-	-	9,743
Current assets	69,795	1,051,982	287,898	1,409,675
Current liabilities	(2,237)	(1,051,982)	-	(1,054,219)
Net assets at 31st March 2021	77,301	-	287,898	365,199

## (11) Analysis of prior year funds to comply with FRS 102 requirements

### Statement of Financial Activities for the year ended 31st. March 2020

	Unrestricted Funds £	2020	Restricted Funds £	2020	Total Funds £	2020	2019
<b>Income from</b>							
Donations	-	-	-	-	-	-	-
Investment income	-	-	-	-	-	-	-
Income from charitable activities:							
Grants and contracts	-	701,496	701,496	722,983			
Service delivery & other earned income	3,349	-	3,349	10,192			
<b>Total</b>	3,349	701,496	704,845	733,175			
<b>Expenditure on</b>							
Charitable activities	882	655,786	656,668	610,667			
<b>Total</b>	882	655,786	656,668	610,667			
Net [expenditure]/ income	2,467	45,710	48,177	122,508			
<b>Reconciliation of funds</b>							
Total funds brought forward	41,042	142,212	183,254	60,746			
Transfers between funds	30,376	(30,376)	-	-			
<b>Total funds carried forward</b>	73,885	157,546	231,431	183,254			



**Wiltshire Centre for Independent Living Limited**

**[12] Reconciliation of net income/ [expenditure] to net cash flows from operating activities**

	2021	2020
	£	£
<b>Net income/[expenditure for the year [as per SoFA].</b>	133,769	48,177
<b>Adjustment for:</b>		
Depreciation charges	4,553	3,916
[Increase]/ decrease in debtors	(52,258)	(19,541)
Increase/ [decrease] in creditors	45,387	(317,668)
Interest	-	-
<b>Net cash provided by [used in] operating activities</b>	<u>131,452</u>	<u>(285,117)</u>