

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2020
for
Kirima Limited

Peter Upton
Bridge House
2 Bridge Avenue
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Contents of the Financial Statements
for the Year Ended 31 December 2020

	Page
Report of the Trustees	1 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 to 12
Detailed Statement of Financial Activities	13

Kirima Limited

Report of the Trustees **for the Year Ended 31 December 2020**

The trustees, who are also directors of the Charity for the purposes of the Companies Act 2006, present their report with the financial statements of the Charity for the year ended 31 December 2019. The trustees have adopted the provisions of 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 2015).

OBJECTIVES AND ACTIVITIES

Objectives

The objectives of the Charity are:

(i) To advance the education of pupils at Kirima Parents' Primary School, Great Lakes High School, Great Lakes Regional College/University, Nyakabungo Parents' Primary School and Nyamirhama Parents' Primary School.

(ii) The preservation and protection of public health.

The Charity aims to achieve its objectives by raising funds through child sponsorships and donations, by providing funds for capital projects and ongoing operations at the supported educational establishments, by assisting staff at these establishments with strategic and financial management, by encouraging partnering arrangements between English schools and Higher Education Institutions and the supported Ugandan schools and college, and by skills transfer programmes. In order to achieve these aims, representatives of the trustees visit the Ugandan schools and college at least once a year, self-funded.

It is a fundamental principle of the Charity that administrative costs are kept to an absolute minimum. Consequently a high percentage of the Charity's income goes directly to the work in Uganda.

Summary of activities

In 2020, the main activities of the Charity involved the support of the following four institutions in the Diocese of Kinkizi, South West Uganda:

- Kirima Parents' Primary School
- Nyakabungo Parents' Primary School.
- Great Lakes High School
- Great Lakes Regional University, (formerly known as Great Lakes Regional College)

This support included providing regular funds towards the running costs of each of the schools alongside money for capital projects such as the construction of new buildings. In addition, funding towards the running costs of Great Lakes Regional University was provided.

The Charity continued to operate a hardship fund to help orphans and other children from poor families attending Great Lakes High School.

Mr Honest Wilkins the Charity's main link in Uganda visited the UK in January 2020 and met many of the different schools and churches that support the Charity.

Trustee visits: Trustee visits were not possible in 2020 due to Covid restrictions, but it is hoped to resume these before the end of 2021.

Changes related to Covid restrictions at schools in Uganda: The schools and Universities in Uganda have had many weeks of lockdown, mandated nationally. As a result of this we have adapted our support in the following ways:

- Continued to support the teachers and staff with basic pay.
- Provided funding in September 2020 for learning packs that the children could use at home and food for families.
- When schools partially reopened in autumn 2020, we funded the schools fully.

It is expected that the schools will have more classes by March 2021 and be full soon after.

Public benefit

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

The Charity's activities deliver benefits to people in rural Uganda, helping to create sustainable education and development. The funding provided by the Charity is key to ensuring that children in the supported region are given high quality education opportunities that would not otherwise exist.

Kirima Limited

Report of the Trustees **for the Year Ended 31 December 2020**

Sponsoring children through the Charity not only provides them with educational opportunities but also funds health projects that benefit their wider families. These can take the form of clean water projects and mosquito nets which, despite being low cost interventions, can make a dramatic difference. As well as this we also provide food for the children, with daily pupils getting breakfast and lunch and boarders receiving three meals a day. This has a significant benefit to public health.

ACHIEVEMENTS AND PERFORMANCE

Kirima Parents' Primary School

The Charity's objectives for the period were to continue to raise sponsorship and donations in order to provide adequate financial resources to enable the school to function effectively, and to fund any infrastructure requirements.

These objectives have been largely achieved with the school operating effectively and final year pupils performing very well in the national examinations. The number of pupils has remained stable for the new academic year that started in February 2020. The headteacher, Steven Natuyamba, who was appointed in September 2018, has performed well.

Sponsorship levels at the year-end remained unaltered, with 265 children sponsored. The monthly amount sent to maintain the operation of the school has continued. Food prices remain high but the exchange rate with UK has improved.

In terms of capital projects: Major road works adjacent to the school have nearly been completed, so to ensure the safety of the school site, a perimeter hedge + fence with gates has been funded and is complete. One of the dormitories and the boys' toilets had significant repairs funded. The school grounds have been landscaped to facilitate play.

Great Lakes High School

The Charity's aims for the period were to provide adequate financial resources to enable the school to function effectively and to raise further monies to finance the development of the school buildings to accommodate up to 360 pupils.

The Charity is able to report that the school has had a satisfactory year with pupils attaining good grades in their GCE O Levels and some good grades for the first A levels. The Headteacher, Laban Mwesigye appointed in December 2019 is performing well.

The ongoing aim is to increase the number of children who are sponsored so that income becomes more reliable and predictable.

A Hardship fund continues to contribute £7,200 p.a. so that 40 orphans and other needy children attending the school receive extra support.

Annually, the Charity provides £3,000 for new science kit, which is used in the labs for practical lessons.

Nyakabungo Parents' Primary School

The Charity has only been fundraising for this school in more recent years with a group of churches and schools in mid-Cheshire (known as Harambee group) focusing interest on this school. The school is in a very poor part of Uganda.

In terms of capital projects, funding was provided in 2020, for fencing and gate to protect the school site as well as more books. Use of the new hall funded in 2019 has been very positive for the school.

Great Lakes Regional University

The Charity's aims for the year were to assist the University to consolidate its development and ensure that all students are full certificated.

Although the university is partly self-sufficient for its running expenses, there is a continuing requirement for some help with its ongoing salaries, IT and other costs. A single UK donor has provided funds for GLRU via the charity. We continue to liaise with the USA funders who primarily fund the SEED science institute at the university.

Report of the Trustees
for the Year Ended 31 December 2020

FINANCIAL REVIEW

Financial position at 31 December 2020

The financial position at the end of the year is set out in the accounts which are presented alongside this report.

Principal funding sources and methods

The principal funding sources for the Charity are child sponsorships and donations, together with fundraising activities by supporting organisations including Highgate School, Hull Collegiate, Felsted Schools, "HARAMBEE" Hartford churches and schools, Carr Lane Primary school, Hull and other Churches in England. Donors are encouraged to Gift Aid their contributions and consequently the Charity has been able to maximise income by claiming this Gift Aid from HM Revenue and Customs.

Monies are retained in two bank accounts, one for Kirima Parents' Primary School and one for Great Lakes Regional University, Great Lakes High School and Nyakabungo Parents' Primary School. Monies are remitted from these bank accounts to the bank accounts of the respective schools and University in Uganda. Payments are made monthly in respect of Great Lakes High School, Nyakabungo Parents' Primary School and Kirima Parents' Primary School, and as needed and agreed for Great Lakes Regional University.

Issues identified in 2020

The financial arrangement between Kirima Ltd and CHIFCOD (the NGO in Uganda who administer the projects) has worked well for twenty years, but recently we learned that the funds (up to £40,000) sent to support capital projects in the three schools were diverted without consultation by our CHIFCOD Link Trustee, Rev Hamlet Kabushenga, to an educational institution project not supported by us, as an emergency measure after that project ran into financial difficulties. The immediate impact is that some planned projects at the three schools have not yet been completed.

The misappropriation of capital funds occurred in December 2019. We became aware of this in January 2020. As we tracked the funds, we began an investigation and froze all further funding in February. The Kirima Ltd Trustees have since taken steps to reform CHIFCOD, change its leadership and help ensure robust financial controls. Despite the misappropriation of these funds, the schools were otherwise operating effectively until their recent temporary closure due to the Coronavirus control directive from the Ugandan Government.

We funded an audit to be carried out in Uganda of the systems and finance flows at the 3 schools and GLRU. Many improvements have been made e.g. in the record keeping, all staff salaries being by bank transfer and no cash payments for works whenever possible. The trustees in Uganda have changed. The individual responsible for the misuse of funds, Rev Hamlet Kabushenga, is no longer a trustee or signatory for any of the institutions.

As a matter of course, we formally notified the Charity Commission about this incident on 16 April 2020 and they responded positively to the actions we have so far taken and to the planned next steps. We intend to send a further report on the satisfactory completion of all the actions recommended by the auditors.

Reserves policy

This was agreed on 22 August 2017, and is summarised as

The Charity will call upon each of the schools to provide to it as much information as they can (including by way of forecasts), and to provide as much warning as they can, about their expected needs for funding.

The Charity will:

- 1) monitor as closely as it can what those relative needs are
- 2) endeavour to maintain sufficient reserves to cushion:
 - a. any halt in, or substantial reduction in income
 - b. the impact of any unexpected short-term need
- 3) continue to invite donors of funds which would otherwise be restricted to agree to allow those funds to be treated as unrestricted if, in the opinion of the Trustees, that is appropriate
- 4) subject to the above, endeavour to build up capital reserves

The money raised by the Charity has been used for two different purposes, these being constructing and fitting out school facilities at the schools supported in Uganda and assisting to meet the running costs of the schools. To the extent that the Charity is meeting the capital costs of constructing and equipping school buildings, reserves are kept to a minimum with monies being raised and spent on charitable purposes in accordance with the programmes of work agreed with the education institutions supported by the Charity.

Kirima Limited

Report of the Trustees **for the Year Ended 31 December 2020**

FUTURE PLANS

Kirima Parents' Primary School

For 2021 the Charity's aims are to continue to fund the running costs of the school and provide support for the new learning centre. It will be important to support the school to be at full capacity post lockdown.

Great Lakes High School

The Charity's aims for 2021 are to increase the number of sponsors for pupils attending the school so that it can sustainably send £4,100 per month to help fund the running costs of the school. It will be important to support the school to be at full capacity post lockdown.

Nyakabungo Parents' Primary school

The Charity's aims for 2021 are to increase the number of sponsors for pupils attending the school so that it can sustainably send £2,000 per month to help fund the running costs of the school. It will be important to support the school to be at full capacity post lockdown.

Great Lakes Regional University

It is hoped the University will be self-funding later in 2021, with some ongoing support from Kirima Ltd and externally from the USA in 2021.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing documents

Kirima Limited is a charitable company limited by guarantee, incorporated on 23 October 2008 and registered as a charity on 26 February 2009. The company was established under a Memorandum of Association which established its objects and powers and is governed under its Articles of Association. In the event of the company being wound up each of its members is required to contribute an amount not exceeding £100.

Recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purposes of charity law and under the Charity's Articles are known as members of the charity. Under the requirements of the Memorandum and Articles of Association new trustees must be approved by the directors before they can be admitted into membership.

When new trustees are required, suitable candidates are identified informally on the basis of the skills that are needed at the time. Such candidates are invited to informal discussions with the Chairman who makes a proposal to the trustees. The trustees make the final decision on appointment by way of a vote.

Organisational structure

The board of trustees administers the Charity. It is responsible for the strategic direction and policies of the Charity and meets regularly. The board of trustees includes members from a variety of professions, and this brings together a broad range of skills and experience relevant to the management of the Charity.

The Charity has no employees. Its structure is such that (save for reserves) all money raised in the UK is sent to Uganda to be spent furthering the objects of the Charity

Induction and training of new trustees

The trustees are already familiar with the practical work of the Charity. All trustees are briefed on their legal obligations under Charity and Company Law. New trustees are provided with some induction.

Related parties

CHIFCOD (Child to Family Community Development Organisation) a not for profit organisation incorporated and located in Uganda. Founded in 1994 CHIFCOD is the partner organisation of the Charity in Uganda which supports and originally initiated the schools, college and other projects that Kirima Limited provides funds.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06731242 (England and Wales)

Registered Charity number

1128290

Kirima Limited

Report of the Trustees
for the Year Ended 31 December 2020

Registered office

23 Langbourne Avenue
London
N6 6AJ

Trustees

Dr J R Lewis
Dr K J Sennett
Mrs J M Challender
Rev N Little
Mr A Parker
Ms S Butterworth
Mr A West
Rev. M A Barber
Mr T L Brown Company director (appointed 17.1.20)
Mr C M Wainman (resigned 17.1.20)
Mr D J Rutherford (appointed 8.4.20)

Independent Examiner

Peter Upton FCA CTA
ICAEW
Peter Upton
Bridge House
2 Bridge Avenue
Maidenhead
Berkshire
SL6 1RR

Bankers

CAF Bank
Co-operative Bank

Working name

The Charity also uses the working name Volunteer Uganda.

Approved by order of the board of trustees on and signed on its behalf by:

.....
Dr K J Sennett - Trustee

**Independent Examiner's Report to the Trustees of
Kirima Limited**

Independent examiner's report to the trustees of Kirima Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2020.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts 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 your 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 Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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.

Peter Upton FCA CTA
ICAEW
Peter Upton
Bridge House
2 Bridge Avenue
Maidenhead
Berkshire
SL6 1RR

Date:

Kirima Limited**Statement of Financial Activities
for the Year Ended 31 December 2020**

	Notes	Unrestricted fund £	Restricted funds £	31.12.20 Total funds £	31.12.19 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		-	174,105	174,105	378,065
EXPENDITURE ON					
Charitable activities					
Kirima Primary School		-	69,764	69,764	112,295
Great Lakes High School		-	55,446	55,446	93,910
Great Lakes Regional College		-	51,890	51,890	47,100
Nyakabungo PPS		-	28,207	28,207	31,000
Other		-	1,340	1,340	7,945
Total		-	206,647	206,647	292,250
NET INCOME/(EXPENDITURE)		-	(32,542)	(32,542)	85,815
RECONCILIATION OF FUNDS					
Total funds brought forward		-	116,478	116,478	30,663
TOTAL FUNDS CARRIED FORWARD		-	83,936	83,936	116,478

The notes form part of these financial statements

Kirima Limited**Balance Sheet**
31 December 2020

	Notes	Unrestricted fund £	Restricted funds £	31.12.20 Total funds £	31.12.19 Total funds £
CURRENT ASSETS					
Debtors	4	-	10,052	10,052	8,646
Cash at bank		-	74,484	74,484	108,432
		-	84,536	84,536	117,078
CREDITORS					
Amounts falling due within one year	5	-	(600)	(600)	(600)
NET CURRENT ASSETS		-	83,936	83,936	116,478
TOTAL ASSETS LESS CURRENT LIABILITIES		-	83,936	83,936	116,478
NET ASSETS		-	83,936	83,936	116,478
FUNDS	6				
Restricted funds				83,936	116,478
TOTAL FUNDS				83,936	116,478

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
Dr K J Sennett - Trustee

Notes to the Financial Statements
for the Year Ended 31 December 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Financial reporting standard 102 - reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

In a previous financial period all the unrestricted funds of the charity were exhausted. Due to the nature of the charity's activities, all of its incoming resources are in respect of restricted funds. Therefore on the SOFA and Balance Sheet there are no unrestricted funds column in these financial statements.

Because the charity only has restricted funds all expenditure is charged to restricted funds. Expenditure that directly relates to a particular restricted fund is allocated to that fund. Expenditure that is not directly attributable to a particular restricted fund, for example governance costs, is apportioned to restricted funds by the trustees.

Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments, which are initially recognised at transaction value and subsequently measured at their settlement value.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Kirima Limited**Notes to the Financial Statements - continued**
for the Year Ended 31 December 2020**3. STAFF COSTS**

There were no employees during the year.

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.20	31.12.19
	£	£
Gift Aid debtor	10,052	8,646
	<u>10,052</u>	<u>8,646</u>

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.20	31.12.19
	£	£
Accrued expenses	600	600
	<u>600</u>	<u>600</u>

6. MOVEMENT IN FUNDS

	At 1.1.20	Net movement in funds	At 31.12.20
	£	£	£
Restricted funds			
Kirima Primary School	15,460	(3,332)	12,128
Great Lakes High School	56,941	(17,452)	39,489
Great Lakes Regional University & Volunteers	11,650	(11,890)	(240)
Hardship Fund	5,333	2,200	7,533
Kirima Building Fund	199	-	199
Nyakabungo P P S	26,895	(2,068)	24,827
	<u>116,478</u>	<u>(32,542)</u>	<u>83,936</u>
TOTAL FUNDS	<u>116,478</u>	<u>(32,542)</u>	<u>83,936</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Restricted funds			
Kirima Primary School	67,332	(70,664)	(3,332)
Great Lakes High School	38,434	(55,886)	(17,452)
Great Lakes Regional University & Volunteers	40,000	(51,890)	(11,890)
Hardship Fund	2,200	-	2,200
Nyakabungo P P S	26,139	(28,207)	(2,068)
	<u>174,105</u>	<u>(206,647)</u>	<u>(32,542)</u>
TOTAL FUNDS	<u>174,105</u>	<u>(206,647)</u>	<u>(32,542)</u>

Kirima Limited**Notes to the Financial Statements - continued
for the Year Ended 31 December 2020****6. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
Restricted funds			
Kirima Primary School	36,325	(20,865)	15,460
Great Lakes High School	(8,480)	65,421	56,941
Great Lakes Regional University & Volunteers	-	11,650	11,650
Hardship Fund	4,983	350	5,333
Kirima Building Fund	199	-	199
Nyakabungo P P S	(2,364)	29,259	26,895
	<u>30,663</u>	<u>85,815</u>	<u>116,478</u>
TOTAL FUNDS	<u>30,663</u>	<u>85,815</u>	<u>116,478</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Restricted funds			
Kirima Primary School	99,375	(120,240)	(20,865)
Great Lakes High School	159,331	(93,910)	65,421
Great Lakes Regional University & Volunteers	58,750	(47,100)	11,650
Hardship Fund	350	-	350
Nyakabungo P P S	60,259	(31,000)	29,259
	<u>378,065</u>	<u>(292,250)</u>	<u>85,815</u>
TOTAL FUNDS	<u>378,065</u>	<u>(292,250)</u>	<u>85,815</u>

The Kirima Primary School Fund provides money to the Kirima Parents Primary School in Uganda.

The Great Lakes High School Fund provides money to the Great Lakes High School in Uganda.

The Great Lakes Regional University Fund provides money and volunteers to the Great Lakes Regional University in Uganda.

The Hardship Fund provides support to orphans who attend the Great Lakes High School.

The Kirima Building Fund provides money for the replacement of the buildings at the Kirima Primary School which will be demolished to make way for a new tarmac road.

The Nyakabungo P P S fund provides money for Nyakabungo Primary School in Uganda.

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2019 or for the year ended 31 December 2018.

Kirima Limited**Detailed Statement of Financial Activities
for the Year Ended 31 December 2020**

	31.12.20 £	31.12.19 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	149,002	319,311
Gift aid	25,103	45,215
Appeals	-	13,539
	174,105	378,065
Total incoming resources	174,105	378,065
EXPENDITURE		
Charitable activities		
Kirima Primary School	57,220	99,660
Great Lakes High School	55,446	105,910
Great Lakes Regional College	51,890	47,100
Data protection	35	35
Nyakabungo PPS	28,207	31,000
Admin. expenses	4,407	-
	197,205	283,705
Support costs		
Finance		
Bank charges	740	545
Governance costs		
Specific	8,102	7,400
Accountancy	600	600
	8,702	8,000
Total resources expended	206,647	292,250
Net (expenditure)/income	(32,542)	85,815