

Company registration number: 9082527

Charity registration number: 1178978

Future Horizons Leeds

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 June 2021

Future Horizons Leeds

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Future Horizons Leeds

Reference and Administrative Details

Trustees	Judith Shelley Robson
	Michelle Handscombe
	Susan Morgan
Charity Registration Number	1178978
Company Registration Number	9082527
Registered Office	The charity is incorporated in England.
	Unit 1
	2 Wyther Lane
	Kirkstall
	Leeds
Accountants	LS5 3BT
	Fullertons Limited
	Chartered Certified Accountants
	Manchester House
	50 Oxford Road
	Guiseley
	Leeds
	LS20 8AB

Future Horizons Leeds

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 30 June 2021.

Objectives and activities

Objects and aims

The charity's objects are for the public benefit to relieve need and preserve health of those with physical/learning disability, in particular but not limited to young adults through the development of individual capabilities, competences and understanding for life.

Future Horizons Leeds is a charitable organisation providing person centred day provision for young adults aged 19-25 with complex learning and communication difficulties. We aim to provide a holistic, person centred service that prioritises the well being and personal progress of everyone attending. Future Horizons Leeds began in 2014 in response to the perceived need for high quality care and education for young adults with complex needs once they leave special school at 19. We originally operated as a non-profit organisation running on Saturday only based within a local special school but within three years expanded this to weekday provision as well. The weekday provision opened in 2016 and currently operates 6 days a week for 50 weeks of the year. We were granted charitable status in June 2018.

Public benefit

The charity undertakes to relieve need and preserve health of those with physical/learning disability in particular but not limited to young adults irrespective of their race, gender, sexual orientation or their ability to pay.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Use of volunteers

The trustess are the only volunteers.

Future Horizons Leeds

Trustees' Report

Achievements and performance

In April 2021 Future Horizons opened a second site in South Leeds due to the expanding numbers of young people seeking provision and in May of the same year completed the due diligence process necessary to enable us to deliver post 19 education. Future Horizons is now registered with the Department for education as an independent specialist college and will be inspected under the Ofsted framework. Our workforce has expanded and diversified to include teachers as well as support staff. As a consequence we now have the capacity to make provision for about 50 learners, but this is somewhat flexible depending on the needs of the young people. Admission to Future Horizons is based on being named in a young person's EHCP and/or assessment by Adult Social Care together with the ability of Future Horizons to meet the needs of the young person.

Our buildings are fully accessible, adapted to the needs of our students and are bright pleasant environments following considerable investment by the charity. Both buildings are on a 10 year commercial lease. Our buildings contain a commercial kitchen, art and sensory rooms as well as the appropriate care facilities required for young people with complex needs.

Future Horizons has high staff to student ratios that enable the provision of bespoke person centred activities and goals, helping clients to communicate effectively, make choices and participate in all activities according to their personal abilities and aspirations. The majority of our staff are recruited with expertise in Special Education Needs (SEN), many coming from the special school and/or care sectors and already know and understand the needs of our students. Those that do not are provided with appropriate training. We ensure that all mandatory policies and procedures such as safeguarding, health and safety and managing medicines are in place and regularly updated.

We now have two vehicles which we use to enable our students to access specialist facilities off-site and provide a range of outdoor activities which are integral to programmes focusing on developing independence and social skills and experiences within the community. The company has also made considerable additional investment in a second site and the workforce required based on projections of an increased income due to additional demand. The addition of education to Future Horizons offer provides greater scope for developing the client base as well as providing some financial stability through the Local Authority purchasing places in advance.

Key non-financial performance indicators

We have capacity in our building for approximately 24 young people. This is somewhat flexible as it is dependent on the needs of each young person. Admission to Future Horizons is based on an assessment by Adult Social Care and our ability to meet the needs of the individual young person.

Financial review

All Future Horizons clients are funded through the Local Authority (LA), either from the Adult Social Care or Education budgets. The LA works with Future Horizons and families to develop and provide the most appropriate package of education, support and care based on the young person's needs.

We are a relatively young company founded in 2014 by volunteers and our growth has been dependant on developing a reputation with families and the LA using professional connections. The priority of the trustees is to maintain the sustainability of the organisation whilst always ensuring that clients get the highest quality care and support.

Policy on reserves

Future Horizons Leeds is now in a position to hold reserves that cover at least three months operating costs.

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Trustees' Report

Principal funding sources

All Future Horizons clients are funded through Adult Social Care who work with us and the families to develop and provide the most appropriate package of support and care based on the young person's needs.

Going concern

The Trustees are confident that Future Horizons Leeds will continue the steady trajectory of growth observed over recent years.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Judith Shelley Robson
	Michelle Handscombe
	Susan Morgan

Structure, governance and management

Nature of governing document

The governing document is the Memorandum and Articles of Association dated 7 June 2018 as revised and lodged at Companies House.

Arrangements for setting key management personnel remuneration

Key management personnel is regarded as being Ms Kate Scollen whose remuneration is set by the trustees.

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Future Horizons Leeds for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations. The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;

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Trustees' Report

- 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 16 April 2022 and signed on its behalf by:



Michelle Handscombe
Trustee

Future Horizons Leeds

Independent Examiner's Report to the trustees of Future Horizons Leeds ("the Company")

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2021.

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 2016 Act').

Having satisfied myself that the accounts of Future Horizons Leeds 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.

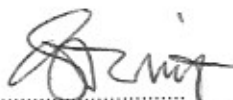
Independent examiner's statement

Since the Company'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 Association of Chartered Certified Accountants, which is one of the listed bodies.

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 Future Horizons Leeds 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.



Graham Anthony Elliott FCCA
Fullertons Limited
Chartered Certified Accountants

Manchester House
50 Oxford Road
Guiseley
Leeds
LS20 8AB

Future Horizons Leeds

**Independent Examiner's Report to the trustees of Future Horizons Leeds ("the
Company")**

16 April 2022

Future Horizons Leeds

Statement of Financial Activities for the Year Ended 30 June 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2021 £
Income and Endowments from:			
Charitable activities	3	912,043	912,043
Total income		912,043	912,043
Expenditure on:			
Charitable activities	4	(825,821)	(825,821)
Total expenditure		(825,821)	(825,821)
Net income		86,222	86,222
Net movement in funds		86,222	86,222
Reconciliation of funds			
Total funds brought forward		302,674	302,674
Total funds carried forward	14	388,896	388,896
	Note	Unrestricted funds £	Total 2020 £
Income and Endowments from:			
Charitable activities	3	725,897	725,897
Total income		725,897	725,897
Expenditure on:			
Charitable activities	4	(520,573)	(520,573)
Total expenditure		(520,573)	(520,573)
Net income		205,324	205,324
Net movement in funds		205,324	205,324
Reconciliation of funds			
Total funds brought forward		97,351	97,351
Total funds carried forward	14	302,675	302,675

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2020 is shown in note 14.

The notes on pages 10 to 17 form an integral part of these financial statements.

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(Registration number: 9082527)
Balance Sheet as at 30 June 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	10	215,391	70,170
Current assets			
Debtors	11	169,901	53,701
Cash at bank and in hand	12	42,669	201,247
		212,570	254,948
Creditors: Amounts falling due within one year	13	(39,065)	(22,443)
Net current assets		173,505	232,505
Net assets		388,896	302,675
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		388,896	302,675
Total funds	14	388,896	302,675

For the financial year ending 30 June 2021 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 charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 8 to 17 were approved by the trustees, and authorised for issue on 16 April 2022 and signed on their behalf by:


Michelle Handscombe
Trustee

The notes on pages 10 to 17 form an integral part of these financial statements.

Future Horizons Leeds

Notes to the Financial Statements for the Year Ended 30 June 2021

1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Unit 1
2 Wyther Lane
Kirkstall
Leeds
LS5 3BT

These financial statements were authorised for issue by the trustees on 16 April 2022.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Future Horizons Leeds meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

Income is reported gross of any deductions.

Donations and legacies

Donations and legacies are credited in full on a cash basis.

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Notes to the Financial Statements for the Year Ended 30 June 2021

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

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.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Leasehold improvements	10% straight line basis
Fixtures and fittings	25% reducing balance basis
Motor Vehicles	25% reducing balance basis

Trade debtors

Trade debtors are amounts due from customers for services provided in the ordinary course of business.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

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Notes to the Financial Statements for the Year Ended 30 June 2021

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Hire purchase and finance leases

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Rentals payable under operating leases are charged in the Statement of Financial Activities on a straight line basis over the lease term.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

3 Income from charitable activities

	Unrestricted funds Designated £	Total funds £
Fees receivable	901,043	901,043
Grants receivable	10,000	10,000
Other income	1,000	1,000
Total for 2021	912,043	912,043
Total for 2020	725,897	725,897

4 Expenditure on charitable activities

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Notes to the Financial Statements for the Year Ended 30 June 2021

		Unrestricted funds General £	Total 2021 £
	Note		
		39,262	39,262
Depreciation, amortisation and other similar costs		43,198	43,198
Staff costs		573,065	573,065
Allocated support costs	5	157,756	157,756
Governance costs	5	12,540	12,540
		<u>825,821</u>	<u>825,821</u>
		Unrestricted funds General £	Total 2020 £
	Note		
		18,419	18,419
Depreciation, amortisation and other similar costs		10,797	10,797
Staff costs		386,379	386,379
Allocated support costs	5	95,952	95,952
Governance costs	5	9,026	9,026
		<u>520,573</u>	<u>520,573</u>

In addition to the expenditure analysed above, there are also governance costs of £12,540 (2020 - £9,026) which relate directly to charitable activities. See note 5 for further details.

5 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Independent examiner fees		
Examination of the financial statements	1,200	1,200
Other fees paid to examiners	3,663	3,663
Legal fees	7,069	7,069
Other governance costs	608	608
	<u>12,540</u>	<u>12,540</u>
Total for 2021		
	<u>9,026</u>	<u>9,026</u>
Total for 2020		

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Notes to the Financial Statements for the Year Ended 30 June 2021

6 Net incoming/outgoing resources

Net incoming resources for the year include:

	2021 £	2020 £
Depreciation of fixed assets	<u>43,198</u>	<u>10,797</u>

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

8 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
Staff costs during the year were:		
Wages and salaries	514,071	363,572
Social security costs	27,410	10,535
Pension costs	11,128	5,627
Other staff costs	<u>20,456</u>	<u>6,645</u>
	<u>573,065</u>	<u>386,379</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2021 No	2020 No
Staff numbers	<u>39</u>	<u>38</u>

No employee received emoluments of more than £60,000 during the year.

Future Horizons Leeds

Notes to the Financial Statements for the Year Ended 30 June 2021

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

10 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Motor vehicles £	Total £
Cost				
At 1 July 2020	74,112	18,392	-	92,504
Additions	88,668	79,557	19,745	187,970
At 30 June 2021	<u>162,780</u>	<u>97,949</u>	<u>19,745</u>	<u>280,474</u>
Depreciation				
At 1 July 2020	14,065	7,820	-	21,885
Charge for the year	16,278	21,984	4,936	43,198
At 30 June 2021	<u>30,343</u>	<u>29,804</u>	<u>4,936</u>	<u>65,083</u>
Net book value				
At 30 June 2021	<u>132,437</u>	<u>68,145</u>	<u>14,809</u>	<u>215,391</u>
At 30 June 2020	<u>60,047</u>	<u>10,572</u>	<u>-</u>	<u>70,619</u>

Included within the net book value of land and buildings above is £Nil (2020 - £Nil) in respect of freehold land and buildings and £132,437 (2020 - £60,047) in respect of leaseholds.

11 Debtors

	2021 £	2020 £
Trade debtors	10,513	40,396
Prepayments	159,388	13,305
	<u>169,901</u>	<u>53,701</u>

12 Cash and cash equivalents

	2021 £	2020 £
Cash on hand	671	173
Cash at bank	41,998	201,074
	<u>42,669</u>	<u>201,247</u>

Future Horizons Leeds

Notes to the Financial Statements for the Year Ended 30 June 2021

13 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	18,206	10,092
Other taxation and social security	12,334	9,227
Other creditors	5	21
Accruals	8,520	3,103
	<u>39,065</u>	<u>22,443</u>

14 Funds

	Balance at 1 July 2020 £	Incoming resources £	Resources expended £	Balance at 30 June 2021 £
Unrestricted funds				
General	<u>302,674</u>	<u>912,043</u>	<u>(825,821)</u>	<u>388,896</u>

	Balance at 1 July 2019 £	Incoming resources £	Resources expended £	Balance at 30 June 2020 £
Unrestricted funds				
General	<u>97,351</u>	<u>725,897</u>	<u>(520,573)</u>	<u>302,675</u>

15 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 30 June 2021 £
Tangible fixed assets	215,391	215,391
Current assets	212,570	212,570
Current liabilities	<u>(38,645)</u>	<u>(38,645)</u>
Total net assets	<u>389,316</u>	<u>389,316</u>
	Unrestricted funds General £	Total funds at 30 June 2020 £
Tangible fixed assets	70,170	70,170
Current assets	254,948	254,948
Current liabilities	<u>(22,443)</u>	<u>(22,443)</u>
Total net assets	<u>302,675</u>	<u>302,675</u>

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Notes to the Financial Statements for the Year Ended 30 June 2021

16 Related party transactions

There were no related party transactions in the year.

Future Horizons Leeds

Statement of Financial Activities by fund for the Year Ended 30 June 2021

Unrestricted Funds

	Total Unrestricted Funds 2021 £	Total Unrestricted Funds 2020 £
Income and Endowments from:		
Charitable activities	912,043	725,897
Total income	<u>912,043</u>	<u>725,897</u>
Expenditure on:		
Charitable activities	(825,821)	(520,573)
Total expenditure	<u>(825,821)</u>	<u>(520,573)</u>
Net income	<u>86,222</u>	<u>205,324</u>
Net movement in funds	86,222	205,324
Reconciliation of funds		
Total funds brought forward	<u>302,674</u>	<u>97,351</u>
Total funds carried forward	<u>388,896</u>	<u>302,675</u>

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Detailed Statement of Financial Activities for the Year Ended 30 June 2021

	Total 2021 £	Total 2020 £
Income and Endowments from:		
Charitable activities (analysed below)	912,043	725,897
Total income	912,043	725,897
Expenditure on:		
Charitable activities (analysed below)	(825,821)	(520,573)
Total expenditure	(825,821)	(520,573)
Net income	86,222	205,324
Net movement in funds	86,222	205,324
Reconciliation of funds		
Total funds brought forward	302,674	97,351
Total funds carried forward	388,896	302,675

Future Horizons Leeds

Detailed Statement of Financial Activities for the Year Ended 30 June 2021

	Total 2021 £	Total 2020 £
<i>Charitable activities</i>		
Other grants received	10,000	-
Fees and supplies	901,043	725,897
Other	1,000	-
	<u>912,043</u>	<u>725,897</u>
<i>Charitable activities</i>		
Purchases	(26,041)	(11,816)
Direct costs	(13,221)	(6,603)
Wages and salaries	(518,047)	(371,603)
Staff NIC (Employers)	(27,410)	(10,535)
CJRS grants receivable	3,976	8,031
Staff pensions (Defined contribution) - pension scheme 1	(11,128)	(5,627)
Staff welfare	(1,439)	-
Staff training	(19,017)	(6,645)
Rent and rates	(58,067)	(52,236)
Light, heat and power	(11,726)	(8,976)
Insurance	(5,022)	(4,361)
Repairs and maintenance	(17,255)	(3,571)
Telephone and fax	(978)	(1,096)
Computer software and maintenance costs	(12,588)	(1,719)
Printing, postage and stationery	(7,357)	(1,361)
Trade subscriptions	(1,048)	(2,689)
Lease of motor vehicles (Operating leases)	(7,583)	(7,583)
Sundry expenses	(3,404)	(84)
Cleaning	(12,475)	(6,081)
PPE cost	(12,018)	(3,846)
Motor expenses	(3,822)	(1,088)
Travel and subsistence	(449)	-
Advertising	(3,964)	(1,261)
Depreciation of short leasehold property	(16,278)	(7,411)
Depreciation of fixtures and fittings	(21,983)	(3,386)
Depreciation of motor vehicles	(4,937)	-
Accountancy fees	(3,663)	-
Independent examiner's fee	(1,200)	(720)
Legal and professional fees	(7,069)	(7,850)
Bank charges	(608)	(456)
	<u>(825,821)</u>	<u>(520,573)</u>