

COMPANY REGISTRATION NUMBER: 10879859
CHARITY REGISTRATION NUMBER: 1185946

Central Revival
Company Limited by Guarantee
Unaudited Financial Statements
31 January 2024

YEVS & CO CHARTERED CERTIFIED ACCOUNTANTS

Chartered Certified Accountants
Yevs House
130 Cape Hill
Smethwick
B66 4PH

Central Revival

Company Limited by Guarantee

Financial Statements

Year ended 31 January 2024

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Central Revival

Company Limited by Guarantee

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

Year ended 31 January 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 January 2024.

Chair's report

Reference and administrative details

Registered charity name	Central Revival
Charity registration number	1185946
Company registration number	10879859
Principal office and registered office	31 Nine Pail Walk West Bromwich Birmingham B70 6NS

The trustees

Philip Oteng
James Nketsiah Cudjoe Assafua
Isaac Reverend Wallace

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time. The trustees' financial position of the charity is to ensure that the financial statements comply with the Charities Act 1993 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees of Central Revival takes pleasure in submitting their report, and accounts for the year ended 31st January 2024. The financial statements have been prepared in accordance with the accounting policies set out and comply with the statement of recommended practice. Under the constitution, objective and principles of our charity activities, and organisation of our work. The charity is constituted under a trust deed with charity number 1185946 and carry the following:

Independent examiner	Sylvanus Dzotsi Yevs House 130 Cape Hill Smethwick B66 4PH
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Central Revival

Company Limited by Guarantee

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

Year ended 31 January 2024

Structure, governance and management

Objectives and activities

Charitable activities

Central Revival is committed to helping the needy and marginalised of our community and to sharing the Christian message. The Mission offers various assistance where there is need, offering friendship and support to the youth, homeless, elderly and those struggling with poverty, regardless of their gender, religion or cultural background.

Focus for the year of Review

Blessed be the Name of the Lord for the glorious year under review, His grace and the mercy brought us through. The Central Revival Family in the year of review was involved in Christian outreach programmes, which were designed to increase Christian awareness and spread the gospel of our Lord Jesus Christ while the general charitable programmes involved education, relief of poverty and community development.

The trustees are pleased to report that the Church has been successful in spiritual things by ministering to many people both members and non-member in our society and also engaged in general charitable duties.

Central Revival

Company Limited by Guarantee

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

Year ended 31 January 2024

Achievements and performance

Our Achievements:

- a. The Central Revival Family in the year under review organised seminars/workshops whereby Christian values and morals were taught with the focus of Faithfulness (character of God) and good parenting in the society. Parents were advised to keep watch on their children and support them in social media usage, making good friends to avoid peer pressure.
- b. Reverend Raphael Ekow Yawson was ordain at Assemblies of God Leadership conference in May 2023 by the grace of God to be added to the Church Pastoral Team.
- c. About 6 youth were baptised into the church family, also, Saturdays' youth talent improvement training section, and other intervention activities were organised at various rented venues.
- d. Through our Welfare programs, donation has been given in Support of the less privileged within our community. The beneficiaries include those who do not have access to public funds for a variety of reasons and this is a valuable means of support until their financial situation changes. The Church has initiated Sunday breakfast dinner for all, and still continue in its free distribution of food and household products, many of these items were donated by the local church community true their freewill offering. Rent support and cash donations were given to underprivileged families and individual.

Missionary assignment:

The Church through its missionary assignment has established a Welfare funds programme for vulnerable people who are heavy laden and are seeking God but are deprived of spiritual and physical assistance in the community. Through our financial collection program (Yebima) the Organisation helped few families through relief of poverty and community development programmes during the year of review

Central Revival

Company Limited by Guarantee

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

Year ended 31 January 2024

Achievements and performance *(continued)*

Challenges in the year under Review:

a. The organization's greatest challenge has been the place of worship. Ever since we moved out from our place of worship in the city centre; to Ladywood and then moved again to Oldbury, the organization has lost more donors than in the covid 19's time.

b. The tithes and other financial contribution from its' members have reduced drastically, and this has impeded most of our activities to the community during the year of review. Currently we are operating from St. James Hall Shelsley Avenue Oldbury B69 1BG.

c. We are re-networking within this new community to expand our scope to have new donors within the community.

d. We were able to carry most of the year's activities through the gift aid (2019 - 2022) of

e. £ 26,486 received from the charity commission last year.

f. Due to the relocation process we must give out most of our staffs to other organizations who need them; Chairs, some of our instruments, heaters and other valuable things including our office desks and computers, because we do not have enough storage to keep them.

g. The church van with registered number: YE07XKK was also got stolen from where it was kept, which was reported to West Bromwich Police.

Projections:

- a. We are aiming to have more donors to support our vision and mission activities within England and Wales.
- b. We are training more youth in leadership role to assist in taking responsibility of coordinating the youth within the communities
- c. Trying to find a suitable and permanent place within the community to run all our activities.

Small company provisions

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

Central Revival

Company Limited by Guarantee

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

Year ended 31 January 2024

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

Oteng
Trustee

Central Revival

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Central Revival

Year ended 31 January 2024

I report to the trustees on my examination of the financial statements of Central Revival ('the charity') for the year ended 31 January 2024.

Responsibilities and basis of report

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; to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Sylvanus Dzotsi
Independent Examiner

Yevs House
130 Cape Hill
Smethwick
B66 4PH

Central Revival

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 January 2024

		Unrestricted funds	2024 Restricted funds	Total funds	2023 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	46,875	—	46,875	28,627
Other income	6	28	—	28	95
Total income		<u>46,903</u>	<u>—</u>	<u>46,903</u>	<u>28,722</u>
Expenditure					
Expenditure on charitable activities	7,8	19,347	—	19,347	34,547
Other expenditure	9	9,086	—	9,086	3,982
Total expenditure		<u>28,433</u>	<u>—</u>	<u>28,433</u>	<u>38,529</u>
Net income/(expenditure) and net movement in funds		<u>18,470</u>	<u>—</u>	<u>18,470</u>	<u>(9,807)</u>
Reconciliation of funds					
Total funds brought forward		(3,353)	891	(2,462)	7,345
Total funds carried forward		<u>15,117</u>	<u>891</u>	<u>16,008</u>	<u>(2,462)</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 10 to 16 form part of these financial statements.

Central Revival

Company Limited by Guarantee

Statement of Financial Position

31 January 2024

	Note	2024 £	2023 £
Current assets			
Debtors	14	606	–
Cash at bank and in hand		24,427	6,471
		<u>25,033</u>	<u>6,471</u>
Creditors: amounts falling due within one year	16	9,025	8,933
Net current assets		<u>16,008</u>	<u>(2,462)</u>
Total assets less current liabilities		<u>16,008</u>	<u>(2,462)</u>
Net assets		<u><u>16,008</u></u>	<u><u>(2,462)</u></u>
Funds of the charity			
Restricted funds		891	891
Unrestricted funds		15,117	(3,353)
Total charity funds	17	<u><u>16,008</u></u>	<u><u>(2,462)</u></u>

For the year ending 31 January 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

These financial statements were approved by the board of trustees and authorised for issue on 27 October 2023, and are signed on behalf of the board by:

Oteng
Trustee

The notes on pages 10 to 16 form part of these financial statements.

Central Revival

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 January 2024

	Note	2024 £	2023 £
Cash flows from operating activities			
Net income/(expenditure)		18,470	(9,807)
<i>Adjustments for:</i>			
Depreciation of tangible fixed assets		–	1,740
Interest payable and similar charges		106	–
Accrued expenses/(income)		600	(500)
<i>Changes in:</i>			
Trade and other debtors		(606)	6,746
Trade and other creditors		(700)	(1,510)
Cash generated from operations		17,870	(3,331)
Interest paid		(106)	–
Net cash from/(used in) operating activities		17,764	(3,331)
Net increase/(decrease) in cash and cash equivalents		17,764	(3,331)
Cash and cash equivalents at beginning of year		6,471	9,802
Cash and cash equivalents at end of year	15	24,235	6,471

The notes on pages 10 to 16 form part of these financial statements.

Central Revival

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 January 2024

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 31 Nine Pail Walk, West Bromwich, Birmingham, B70 6NS.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

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.

Central Revival

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 January 2024

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.

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.

Central Revival

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 January 2024

3. Accounting policies *(continued)*

Tangible assets *(continued)*

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:

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

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

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

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Central Revival

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 January 2024

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Donations				
Tithes	7,562	7,562	20,443	20,443
Offerings	12,744	12,744	–	–
Other Donations	–	–	8,184	8,184
Youth Ministry	83	83	–	–
Gifts				
Gift Aid	26,486	26,486	–	–
	<u>46,875</u>	<u>46,875</u>	<u>28,627</u>	<u>28,627</u>

6. Other income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Other income	<u>28</u>	<u>28</u>	<u>95</u>	<u>95</u>

Central Revival

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 January 2024

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Support costs	19,347	19,347	34,547	34,547

8. Expenditure on charitable activities by activity type

	Support costs £	Total funds 2024 £	Total fund 2023 £
Governance costs	19,347	19,347	34,547

9. Other expenditure

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Excursions & Trips	216	216	850	850
Missionary expenses	200	200	1,486	1,486
Cleaning expense	150	150	944	944
Subscription	600	600	—	—
Social Media & Promotion	—	—	702	702
Bank commission & Charges	298	298	—	—
Hospitality	268	268	—	—
Youth Ministry	700	700	—	—
Refreshments	63	63	—	—
Literature	163	163	—	—
Room Hire & Storage	6,428	6,428	—	—
	9,086	9,086	3,982	3,982

10. Net income/(expenditure)

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

	2024 £	2023 £
Depreciation of tangible fixed assets	—	1,740

11. Staff costs

The average head count of employees during the year was Nil (2023: Nil).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

Central Revival

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 January 2024

12. Trustee remuneration and expenses

There was no Trustee remuneration during the year.

13. Tangible fixed assets

	Motor vehicles £	Equipment £	Total £
Cost			
At 1 February 2023 and 31 January 2024	5,040	1,920	6,960
Depreciation			
At 1 February 2023 and 31 January 2024	5,040	1,920	6,960
Carrying amount			
At 31 January 2024	—	—	—
At 31 January 2023	—	—	—

14. Debtors

	2024 £	2023 £
Other debtors	606	—

15. Cash and cash equivalents

Cash and cash equivalents comprise the following:

	2024 £	2023 £
Cash at bank and in hand	24,427	6,471
Bank overdrafts	(192)	—
	24,235	6,471

16. Creditors: amounts falling due within one year

	2024 £	2023 £
Bank loans and overdrafts	192	—
Trade creditors	7,733	8,433
Accruals and deferred income	1,100	500
	9,025	8,933

Central Revival

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 January 2024

17. Analysis of charitable funds

Unrestricted funds

	At 1 February 2 023 £	Income £	Expenditure £	At 31 January 2 024 £
General funds	(11,328)	46,903	(28,433)	7,142
Unrestricted fund	7,975	—	—	7,975
	<u>(3,353)</u>	<u>46,903</u>	<u>(28,433)</u>	<u>15,117</u>

	At 1 February 2 022 £	Income £	Expenditure £	At 31 January 2 023 £
General funds	(1,521)	28,722	(38,529)	(11,328)
Unrestricted fund	7,975	—	—	7,975
	<u>6,454</u>	<u>28,722</u>	<u>(38,529)</u>	<u>(3,353)</u>

Restricted funds

	At 1 February 2 023 £	Income £	Expenditure £	At 31 January 2 024 £
Restricted fund	891	—	—	891

	At 1 February 2 022 £	Income £	Expenditure £	At 31 January 2 023 £
Restricted fund	891	—	—	891

18. Analysis of changes in net debt

	At 1 Feb 2023 £	Cash flows £	At 31 Jan 2024 £
Cash at bank and in hand	6,471	17,956	24,427
Bank overdrafts	—	(192)	(192)
	<u>6,471</u>	<u>17,764</u>	<u>24,235</u>

Central Revival

Company Limited by Guarantee

Management Information

Year ended 31 January 2024

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

Central Revival

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 January 2024

	2024 £	2023 £
Income and endowments		
Donations and legacies		
Tithes	7,562	20,443
Offerings	12,744	—
Other Donations	—	8,184
Youth Ministry	83	—
Gift Aid	26,486	—
	<u>46,875</u>	<u>28,627</u>
 Other income		
Other income	<u>28</u>	<u>95</u>
 Total income	<u><u>46,903</u></u>	<u><u>28,722</u></u>

Central Revival

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 January 2024

	2024 £	2023 £
Expenditure		
Expenditure on charitable activities		
Rent	4,850	18,450
Light and heat	2,000	1,794
Repairs and maintenance	502	271
Insurance	55	1,250
Motor vehicle expenses	562	2,237
Vehicle leasing/hire	681	330
Other motor/travel costs	670	435
Legal and professional fees	951	1,857
Telephone	417	240
Other office costs	214	617
Depreciation	–	1,740
Finance costs - defined benefit pension scheme	106	–
Conference fees	201	234
Bereavement expenses	500	–
Visiting speakers	2,900	2,000
Donations	4,738	3,092
	<u>19,347</u>	<u>34,547</u>
Other expenditure		
Excursions & Trips	216	850
Missionary expenses	200	1,486
Cleaning expense	150	944
Subscription	600	–
Social Media & Promotion	–	702
Bank commission & Charges	298	–
Hospitality	268	–
Youth Ministry	700	–
Refreshments	63	–
Literature	163	–
Room Hire & Storage	6,428	–
	<u>9,086</u>	<u>3,982</u>
Total expenditure	<u>28,433</u>	<u>38,529</u>
Net income/(expenditure)	<u>18,470</u>	<u>(9,807)</u>

Central Revival

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 January 2024

	2024 £	2023 £
Expenditure on charitable activities		
Governance costs		
Rent	4,850	18,450
light & heat	2,000	1,794
repairs & maintenance	502	271
Governance costs - insurance	55	1,250
motor vehicle expenses	562	2,237
General Expenses	681	330
Governance costs - other motor/travel costs	670	435
Governance costs - accountancy fees	600	500
legal and other professional fees	13	13
Governance costs - financial advice	—	744
Training	338	600
telephone	417	240
Printing,Postage & Stationery	214	617
depreciation	—	1,740
Evangelism	106	—
Conference Fees	201	234
Bereavement expenses	500	—
Honorarium	2,900	2,000
Charitable Donations & Welfare	4,738	3,092
	<u>19,347</u>	<u>34,547</u>
 Expenditure on charitable activities	 <u>19,347</u>	 <u>34,547</u>
