

Registered number: CE023566

Charity number: 1190841

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**Oak Hill ASD Childcare**

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**UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 31/03/2024**

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**Prepared By:**

Phil Bessant Limited Chartered  
Management Accountants  
Agincourt House 14  
Clytha Park Road  
Newport  
Wales  
NP20 4PB  
UK

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31/03/2024**

**TRUSTEES**

Diane Offers  
Caroline Smith  
Aji Gass Jarra  
Jane Adele Weale Mrs  
Gwen Vaughan

**REGISTERED OFFICE**

Ysgol Bryn Derw  
Melfort Road  
NEWPORT  
England and Wales  
NP20 3FQ  
UK

**COMPANY NUMBER**

CE023566

**CHARITY NUMBER**

1190841

**ACCOUNTANTS**

Phil Bessant Limited  
Chartered Management Accountants  
Agincourt House  
14 Clytha Park Road  
Newport  
Wales  
NP20 4PB  
UK

**ACCOUNTS  
FOR THE YEAR ENDED 31/03/2024**

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FOR THE YEAR ENDED 31/03/2024

TRUSTEES' REPORT

The trustees present their report and accounts for the year ended 31/03/2024.

**PRINCIPAL ACTIVITIES**

The principal activity of the charity in the year under review was General Charitable Purpose.

**STRUCTURE GOVERNANCE AND MANAGEMENT**

The Governing Instrument is the Constitution for the Charitable Incorporated Organization of 29 June 2020.

The organization is in its fourth year of operation and the Board of Trustees currently meets monthly. Oak Hill ASD Childcare ensures that all financial resources are used effectively and efficiently as discussed at the meetings, along with ensuring that Oak Hill ASD Childcare complies with legal requirements. The Board of Trustees also examines the most appropriate use of monies relating to projects entered into. The tight controls ensure that funds are spent for the purposes for which they were given and in accordance with the objectives of the charity.

Oak Hill ASD Childcare has received grant funding from the following funders:

- National Lottery
- Albert Hunt Trust
- Waterloo Foundation
- Clybiau Plant Cymru Kids' Clubs (Sustainability and Extra hands)
- Thomas Bailey Charitable Fund
- Comic Relief -GAVO
- Summer of Fun - Newport City Council
- St James Palace
- Renishaw Charities

Jane Weale is the Treasurer and Responsible Individual for the CIW registration and oversees the overall management of the Childcare. Jane Weale and Claire Hawkins were the Persons in Charge who manages the Holiday Club during the weeks of operation during Summer 2023.

Claire Hawkins was employed from April 2022 as the Development Officer funded through the National Lottery. The Development Officer was charged with developing the provision and overall management of the service.

It was recognized that the work required for the running of the club was too much for the trustees to manage and therefore it was decided that we would only run for the summer holidays. Unfortunately, by changing the delivery to Summer only, the two core-staff made the decision to leave, and as we were unable to recruit core Staff Jane Weale and Claire Hawkins the Development officer managed the club for 5 weeks during the Summer.

We were successful in securing 3 years funding from The National Lottery People and Places, for a development officer who will start work in April 2022. This role will support the development and management of the provision.

**RISKS**

The major risk facing the charity in the following year is recruiting new core staff to manage the day to day running of the provision and securing grant income to continue Oak Hill ASD Childcare's services into the following year. With the changes to the service the trustees have placed the process of developing both a 3year strategy and a fundraising strategy on hold until the Development Officer is in post.

**OBJECTIVES AND ACTIVITIES**

The Charity's main objective is to work for the public benefit to advance the education and provide for the recreation and care of children with additional and complex needs within the Newport local authority area by making services and facilities available to them during out of school hours and school holidays and providing appropriate training to staff and volunteers to enable them to deliver the service safely and effectively.

The Charity aims to raise funds and to invites and receive contributions in order to meet its objectives.

FOR THE YEAR ENDED 31/03/2024

TRUSTEES' REPORT

The Charity's current activities include:

- Registered Childcare provision for children with ASD and additional complex needs, during school holiday periods. The provision is held at Ysgol Bryn Derw.

We offer a totally unique childcare service in Newport. There is no childcare service for children with ASD and complex needs, but also the age range we support is unique.

As children get older, it gets harder and harder to find suitable childcare; it is very rare to find childcare available for over 14 years. Unlike their neurotypical peers, children with ASD and complex needs don't necessarily get easier to manage and more independent as they get older; in many ways the gap between them and their peers gets wider, but childcare options get narrower. At Oak Hill we are able to offer support up to the age of 19 and approximately 45% of your young people are over age 12 (the maximum age requiring a childcare service to be registered).

In the Summer of 2022, Oak Hill was open:

- for five weeks of the summer holidays (from the 27th of July 2022 - 25th August 2022)
- Monday - Thursday from 8.30am to 5.30pm
- offering half day or full day sessions

During the summer school holiday in 2022

- 100% of parents said their children enjoyed their time at Oak Hill and 100% of parents stated their child was happier from attending Oak Hill - supporting the children's wellbeing during the school holidays which is a very difficult time for many young people with ASD due to the lack of structure and routine.
- Over 70% of parents said their child's behavior had improved as a result of attending Oak Hill - supporting the children's emotional and mental health.
- Over 70% of parents said their child engaged in more physical activity as a result of attending Oak Hill - supporting the children's physical health.
- 58% of the families use Oak Hill so that they can work during the school holidays - helping to keep families out of poverty.
- Oak Hill offered 8, half day childcare sessions each week.
- Each session had a minimum of 8 children, a maximum of 12 children, and an average of 10 children.
- 21 individual young people attended Oak Hill ASD Childcare over the summer.
- In addition to the usual activities such as games, painting, outside play, cooking, crafts and so on, we ran several different workshops:
  - KeyCreate offering music-based workshops promoting physical and mental wellbeing.
  - Tennis workshops offered by Disability Sport Wales to help encourage our young people to try a new sport.
  - Circus skills workshop supporting improved gross and fine motor skills - but most of all a lot of fun.
  - Wellbeing sessions including reflexology and story massage.

## ACHIEVEMENTS AND PERFORMANCE

One of our biggest achievements this year was to secure funding from the National Lottery to employ a part-time Development Manager for the club. We were delighted to recruit a very experienced individual who made a big contribution to the club. The Development Manager was instrumental in the club running successfully over the summer holidays. In September, the trustees met with the Development Manager to reflect on the summer period, future improvements for the club and the role of Development Manager. It was an incredibly useful session that helped the trustees formulate future plans for the club, as described later in this report.

Another great achievement this year was securing a substantial amount of funding from various funds (listed earlier in the report).

Thanks to the additional funding we received, we were able to recruit more staff and therefore offer more places in the summer of 2022 than ever before, helping more families, supporting more young people.

We trained more staff than ever before in the "basics" of first aid, food hygiene and safeguarding but also with tailored training in ASD and managing behavior.

Through The Waterloo Foundation we were incredibly fortunate to make a connection with the School of Psychology in Cardiff University. Many of the support workers were, or are currently, students on the Psychology degree course. Their understanding of

Autism and other developmental conditions was hugely positive, giving them a head start in many areas of the training. This was great for Oak Hill and the children at the club. We also believe that it was beneficial to the students - providing them with a paid opportunity to gain experience of working with a variety of young autistic people with complex needs. We hope this relationship between Oak Hill and the School of Psychology will continue in 2023 and beyond and are really grateful to The Waterloo Foundation for helping us make that link.

From the feedback we received from the families who made use of the service, we know that the service was hugely beneficial to the children who accessed it and their families. 100% of the children were judged to be happier having attended Oak Hill.

### FINANCIAL REVIEW

Income in the current year has decreased by almost two folds as compared with previous year, similarly expenses have also decreased by in comparison with last year by almost 2.5 times.

### PLANS FOR FUTURE PERIODS

Having more children attending more sessions that we've had before this summer, we learned a lot.

As a result, we are making a number of changes in the club to ensure we can continue to offer a high-quality service and, 2023 funding permitting, extend the service to be able to increase the number of children and young people who can access the club, while maintaining a safe and enjoyable environment built around the specific needs of the young people attending.

These changes include:

#### *Increasing the spaces available*

We have re-negotiated the lease with the school so that we can have access to more spaces when we next open. This will help us to further personalize and tailor the service and activities to the children. An example of why this is important is that we have a number of young people with Pica - an eating disorder in which a person eats things not usually considered food. This means anything small, that might represent a choking hazard, could be made available in the club for the safety and wellbeing of those young people. Contrary to this, there were children attending the club who had the cognitive ability, fine motor skills and play skills to enjoy Lego and Lego was a 'special interest' for them. With the extra space we will have available next year, we will be able to offer a safe environment for all the young people, while also being able to provide access to Lego (and other games and toys with small pieces) to those children who would get a great experience from using it.

The increase in space will also help us establish some separate spaces for older, larger, young people from the smaller children. As we have noted earlier in the report, we accept young people with ASD and complex needs up to the age of 19, and from the age of 4. There are big physical differences in these age groups and making separate spaces will help us to ensure everyone has plenty of space to move around without bumping into each other.

#### *Recruiting a full-time manager*

This year demonstrated the importance of visiting the children who were registered with Oak Hill, in their school setting (and at their home) prior to them coming to the club. This is incredibly important to our ability to be able to tailor the experience to each young person, which is vital to their wellbeing and the wellbeing of those around them while at Oak Hill.

Having school visits and home visits by the Development Manager was invaluable in the planning of the service - understanding the needs of the young people helped enormously in establishing combinations of staff and young people for each session.

For a number of reasons, in Summer 2022, the club Manager role was taken on by the club Development Manager. Acting as the Club Manager, the Development Manager undertook the preparation needed prior to opening the club (school visits, home visits, staff recruitment, training, DBS checks, liaising with families etc.). We learned that had we recruited a club manager just to run the club, not having completed many of the tasks prior to opening, they would have been at a major disadvantage, not knowing the staff as well, only knowing the young people accessing the club on paper, not having had previous contact with the families and so on.

This, coupled with our long-term goal of opening in each school holiday, not just in the summer, made us realize that the service would hugely benefit from having a club manager employed all year round. We are currently applying for the funds for the full-time manager role.

#### *Opening through all the school holidays*

We have always had the long-term goal to open in all the school holidays, not just the summer. We know the demand is there among

the families, and we know we can get the staff in place as in our pilot year, in 2020-2021, we opened the club for a week in the October half term, for a week at Easter and for four weeks in the summer. Having only run in the summer of 2022, and learning what we did, we intended to run again in the summer of 2023. By then, we expect to have a full-time club manager in place. Having the full-time club manager and, of course, the funding to cover the support worker staff, it is our goal in the school year 2023-2024 to run the service for 9 weeks of school holidays (out of a total of 13 weeks).

## RESERVES POLICY

The Board of Trustees has established a policy whereby the unrestricted funds not committed or invested in tangible assets (the free reserves) held by the charity should be to the amount of the running costs of one week's holiday provision. This will allow the Charity to run for a very short period of time, in the event of a significant reduction in funding. How the funding would be replaced, or activities changed would need to be addressed urgently, but should not compromise the primary objectives of Oak Hill ASD Childcare. This will be reviewed as the organization develops. Free reserves as of 31<sup>st</sup> March 2024 total £41,589.

## RESPONSIBILITIES OF TRUSTEES

The Trustees, as listed on page 1, are responsible for the preparation of the Trustees Annual report and the financial statements in accordance with applicable law and regulations.

Company law requires Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). 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 Incorporated Organization and the income and expenditure of the Charitable Incorporated Organization 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 accounting 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 operation.

The report was prepared in accordance with the special provisions within Part 15 of the Companies Act 2006. This report was approved by the Board of Trustees on 03/06/2024.

Mrs Gwen Vaughan  
Chairperson of Board of Trustees

**INDEPENDENT EXAMINER'S STATEMENT**

**FOR THE YEAR ENDED 31/03/2024**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF OAK HILL ASD CHILDCARE**

I report on the accounts of the company for the year ended 31/03/2024.

**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 did not exceed £250,000.

Having satisfied myself that the charity is not subject to an 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 EXAMINERS STATEMENT**

My examination was carried out in accordance with 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 seeking 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**

**FOR THE YEAR ENDED 31/03/2024**

**INDEPENDENT EXAMINERS 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 accounting 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.

.....

Date:

Phil Bessant Limited  
Chartered Management Accountants  
Agincourt House  
14 Clytha Park Road  
Newport  
Wales  
NP20 4PB  
UK

**ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE UNAUDITED ACCOUNTS  
OF OAK HILL ASD CHILDCARE, FOR THE YEAR ENDED 31/03/2024**

In order to assist you to fulfill your duties under the Companies Act 2006, we have prepared for your approval the accounts of OakHill ASD Childcare for the year ended 31/03/2024 as set out on pages - to (1) from the company's accounting records and from information and explanations you have given us.

As a practicing member of the, we are subject to its ethical and other professional requirements which are detailed on their website.

This report is made solely to the Board of Directors of Oak Hill ASD Childcare, as a body, in accordance with the terms of our engagement letter dated. Our work has been undertaken solely to prepare for your approval the accounts of Oak Hill ASD Childcare and state those matters that we have agreed to state to the Board of Directors of Oak Hill ASD Childcare, as a body, in this report, in accordance with the requirements of the as detailed on their website. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Oak Hill ASD Childcare and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Oak Hill ASD Childcare has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profitability of Oak Hill ASD Childcare. You consider that Oak Hill ASD Childcare is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Oak Hill ASD Childcare. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

Phil Bessant Limited  
Chartered Management Accountants  
Agincourt House  
14 Clytha Park Road  
Newport  
Wales  
NP20 4PB  
UK

**Statement of Financial Activities  
for the year ended 31/03/2024**

			<b>2024</b>	<b>2023</b>
	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>funds</b>	<b>funds</b>		
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income</b>				
Income from Charitable Activities	<u>2,030</u>			
Income from generated funds	<u>24,633</u>	<u>4,500</u>	<u>31,163</u>	<u>68,466</u>
<b>Total Income and endowments</b>	<b><u>26,663</u></b>	<b><u>4,500</u></b>	<b><u>31,163</u></b>	<b><u>68,466</u></b>
<b>Expenses</b>				
Costs of generating funds Expenditure on Charitable activities	<u>14,717</u>	<u>3,611</u>	<u>18,328</u>	<u>47,296</u>
<b>Total Expenses</b>	<b><u>14,717</u></b>	<b><u>3,611</u></b>	<b><u>18,328</u></b>	<b><u>47,296</u></b>
<b>Net gains on investments</b>				
<b>Net Income</b>	<b>11,946</b>	<b>889</b>	<b>12,835</b>	<b>21,170</b>
<b>Gains/(losses) on revaluation of fixed assets</b>				
<b>Net movement in funds:</b>				
<b>Net income for the year</b>	<b><u>11,946</u></b>	<b><u>889</u></b>	<b><u>12,835</u></b>	<b><u>21,170</u></b>
Total funds brought forward	<u>28,754</u>	<u>-</u>	<u>28,754</u>	<u>7,584</u>
<b>Net funds carried forward</b>	<b><u>40,700</u></b>	<b><u>889</u></b>	<b><u>41,589</u></b>	<b><u>28,754</u></b>

This statement of financial activities includes all gains and losses recognized in the year. All income and expenditure derive from continuing activities.

**BALANCE SHEET AT 31/03/2024**

	Notes	2024 £	2023 £
<b>FIXED ASSETS</b>			
Tangible assets	3	1,195	1,720
<b>CURRENT ASSETS</b>			
Debtors (amounts falling due within one year)	4	2,337	2,150
Cash at bank and in hand		38,202	24,892
		<u>40,539</u>	<u>27,042</u>
<b>CREDITORS: Amounts falling due within one year</b>	5	<u>145</u>	<u>8</u>
<b>NET CURRENT ASSETS</b>		<u>40,394</u>	<u>27,034</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>41,589</u>	<u>28,754</u>
<b>CAPITAL AND RESERVES</b>			
<b>Unrestricted funds</b>	6		
General fund		40,700	34,160
<b>Restricted funds</b>	7	<u>889</u>	<u>(5,406)</u>
		<u>41,589</u>	<u>28,754</u>

For the year ending 31/03/2024 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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

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

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

**Approved by the board of trustees on 03/06/2024 and signed on their behalf by**

.....  
Mrs Gwen Vaughan  
Trustee

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31/03/2024**

**1. ACCOUNTING POLICIES**

**1a. Basis of Accounting**

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with FRS102 - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

**1b. Incoming Resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

**1c. Resources Expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs 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.

**1d. Allocation and Apportionment of Costs**

All costs relate to the single activity of the charitable company and are recognized accordingly.

**1e. 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.

Designated funds are funds set aside by the trustees out of unrestricted general funds for the specific future purposes or projects.

**1f. Depreciation**

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Fixtures and Fittings	reducing balance 25%
Equipment	reducing balance 33.33%

### 1g. Turnover

Turnover represents the invoiced value of goods and services supplied by the company, net of value added tax and trade discounts.

## 2. EMPLOYEES

	2024	2023
	No.	No.
Average number of employees	10	10

## 3. TANGIBLE FIXED ASSETS

	Fixtures and Fittings £	Equipment £	Total £
<b>Cost</b>			
At 01/04/2023	950	2,220	3,170
Additions	-	-	-
At 31/03/2024	950	2,220	3,170
<b>Depreciation</b>			
At 01/04/2023	419	1,031	1,450
For the year	133	392	525
At 31/03/2024	552	1,423	1,975
<b>Net Book Amounts</b>			
At 31/03/2024	398	797	1,195
At 31/03/2023	531	1,189	1,720

## 4. DEBTORS

	2024	2023
	£	£
Amounts falling due within one year:		
Other debtors	2,337	2,150
	<u>2,337</u>	<u>2,150</u>

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	145	8
Other creditors	-	-
	<u>145</u>	<u>8</u>

6. UNRESTRICTED FUNDS

	Brought forward	Incoming resources	Outgoing resources	Transfers	Carried forward
	£	£	£	£	£
General fund	34,160	26,663	(14,717)	-	46,106
	<u>34,160</u>	<u>26,663</u>	<u>(14,717)</u>	<u>-</u>	<u>46,106</u>

7. RESTRICTED FUNDS

	Brought forward	Incoming resources	Outgoing resources	Transfers	Carried forward
	£	£	£	£	£
	(5,406)	4,500	(3,611)	-	(4,517)
	<u>(5,406)</u>	<u>4,500</u>	<u>(3,611)</u>	<u>-</u>	<u>(4,517)</u>

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Oak Hill ASD Childcare

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Incoming Resources  
for the year ended 31/03/2024

	2024	2023
	£	£
Incoming resources		
Incoming resources from generated funds	<u>31,163</u>	<u>68,466</u>
	<u>31,163</u>	<u>68,466</u>

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Oak Hill ASD Childcare

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Expenses  
for the year ended 31/03/2024

	2024	2023
	£	£
<b>Expenses</b>		
<b>Costs of generating funds</b>		
<b>Charitable Activities</b>		
Advertisement & Marketing	-	300
Rates	-	600
Insurance	488	479
Salaries	13,186	33,890
NIC employer (wages and salaries)	-	-
Health and safety	-	-
Pension	318	292
Staff training	1,513	1,950
Equipment maintenance	316	5,545
Computer costs	258	302
Motor expenses - fuel and oil	294	169
Accountancy fees	945	900
Professional fees	321	1,656
Laundry	-	-
Stationery & office supplies	114	405
Telephone	50	60
Bank charges	-	-
Subscription	-	16
Depreciation of fixtures and fittings	392	177
Depreciation of equipment	133	555
<b>Total Expense</b>	<b>18,328</b>	<b>47,296</b>