

TRUSTEES' REPORT AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 MAY 2025

COWPLAIN ACTIVITY  
CENTRE ASSOCIATION

---

# COWPLAIN ACTIVITY CENTRE ASSOCIATION

---

## CONTENTS

---

	Page
Reference and administrative details of the Charity, its Trustees and advisers	1
Trustees' report	2 - 3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 14

The following pages do not form part of the statutory financial statements:

**Charity Detailed income and expenditure account and summaries**

---

# COWPLAIN ACTIVITY CENTRE ASSOCIATION

---

## REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MAY 2025

---

Trustees	Sandra Mugridge, Chair Moirra Cleverly, Vice Chair Judith Cassell, Trustee Lyn Britain, Trustee John Pollock, SMB Representative Neil Bowden, Council Representative (appointed 1 June 2024) Sandy Cleverly, Trustee (deceased 1 June 2024) Antonia Harrison, Trustee (resigned 1 June 2024) Kenneth Moon Male, Trustee (resigned 1 June 2024) Kellie Palmer, Gym Representative (resigned 26 July 2024)
Charity registered number	284867
Principal office	Padnell Road Cowplain Waterlooville Hampshire PO8 8EH
Centre Manager	Michelle Bishop
Deputy Manager	Emma Piggott
Accountants	Menzies LLP Chartered Accountants 3000a Parkway Whiteley Hampshire PO15 7FX
Bankers	HSBC 312 London Road Waterlooville Hampshire PO7 7DX
Independent Examiner	Janice Matthews FCA Menzies LLP 2nd Floor, Magna House 18-32 London Road Staines-Upon-Thames TW18 4BP

---

# COWPLAIN ACTIVITY CENTRE ASSOCIATION

---

## TRUSTEES' REPORT FOR THE YEAR ENDED 31 MAY 2025

---

The Trustees present their annual report together with the financial statements of the Charity for the period from 1 June 2024 to 31 May 2025.

Reference and administrative details are shown in the schedule of members of the board and professional advisors on page 1 of the financial statements.

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing document

The Constitution that governs the Association was adopted on 25 February 1981 as amended on 26 September 2007.

#### Appointment

Trustees are appointed or re-appointed annually at the annual general meeting.

### OBJECTS AND ACTIVITIES FOR THE PUBLIC INTEREST

#### Objects

The objects of the Association are a) to advance education and provide social welfare and leisure time facilities to improve conditions of life for the inhabitants of the Hartplain and Cowplain Wards of Havant Borough Council and the neighbourhood, and b) to secure establishment of a community centre.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities.

#### Main activities

The principal activity of the Charity is the operation of Cowplain Activity Centre to provide social welfare and leisure time facilities.

### ACHIEVEMENTS AND PERFORMANCE

The Charity was able to continue to provide a full range of social welfare and leisure time facilities during the year.

At 31 May 2025, the reserves of the Charity amounted to £6,324 (2024 - £12,878). The Trustees will continue to review their position regarding the level of reserves in the forthcoming year, and it is an on-going part of their strategic plan to build up such reserves as and when the Charity's financial position permits them to do so.

### FUNDRAISING

In compliance with the requirements of the Charities Act 2016 and the Fundraising Regulator, it is confirmed that the Charity does not undertake fundraising and no professional fundraiser has been involved. The Association receives grants and donations as noted in the accounts. The Charity acknowledges and will comply with all requirements to be taken into account for any fundraising in the future.

### FINANCIAL REVIEW

The Charity's income derived from its charitable activities fell to £100,937 from £102,574 compared to the previous period. The Association has received donations totalling £5,264 (2024 - £3,166) which helped its cash flow position in 2025.

The Charity made a net deficit during the year of £6,554 compared to the deficit made last year of £5,635. Without the donations received, the Charity would have made a deficit of £11,818 (2024 - £8,801).

---

# COWPLAIN ACTIVITY CENTRE ASSOCIATION

---

## TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MAY 2025

---

### Reserves policy

Reserves are spent at the Trustees' discretion in furtherance of the Charity's objectives. It is the policy of the Charity to maintain unrestricted funds, which are the free reserves of the Charity, at a level that provides sufficient funds to cover management, administration and support costs for expenditure that Cowplain Activity Association is committed to or contracted to in the forthcoming year. The Trustees consider the most appropriate level of free reserves to be in the region of £30,000 and therefore the current reserves of £6,324 are below the desired level. The review takes into account the nature of the income and expenditure streams, and the need to match variable income with fixed commitments.

### PLANS FOR FUTURE PERIODS

The Charity plans to be able to continue providing its present line up of community centre activities in the future.

### TRUSTEES' RESPONSIBILITIES STATEMENT


The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity 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 judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

Approved by order of the members of the board of Trustees and signed on their behalf by:

Signed by:  
  
63D81F8121964AC...  
**Mrs S Mugridge**  
Chairlady

Date: 26-Feb-2026

---

# COWPLAIN ACTIVITY CENTRE ASSOCIATION

---

---

## INDEPENDENT EXAMINER'S REPORT

---

### Independent examiner's report to the Trustees of Cowplain Activity Centre Association ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 May 2025.

### Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### Independent examiner's statement

Your attention is drawn to the fact that the Charity has prepared the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2019.

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 that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:   
Janice Matthews FCA

Dated: 26-Feb-2026

**Menzies LLP**  
Chartered Accountants  
2nd Floor, Magna House  
18-32 London Road  
Staines-Upon-Thames  
TW18 4BP

# COWPLAIN ACTIVITY CENTRE ASSOCIATION

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MAY 2025

	Note	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
<b>Income from:</b>				
Donations and legacies	3	5,264	5,264	3,166
Charitable activities	4	100,937	100,937	102,574
Other trading activities	6	4,250	4,250	4,200
<b>Total income</b>		<b>110,451</b>	<b>110,451</b>	<b>109,940</b>
<b>Expenditure on:</b>				
Charitable activities	7	117,005	117,005	115,575
<b>Total expenditure</b>		<b>117,005</b>	<b>117,005</b>	<b>115,575</b>
<b>Net movement in funds</b>		<b>(6,554)</b>	<b>(6,554)</b>	<b>(5,635)</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward		12,878	12,878	18,513
Net movement in funds		(6,554)	(6,554)	(5,635)
<b>Total funds carried forward</b>		<b>6,324</b>	<b>6,324</b>	<b>12,878</b>

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 7 to 14 form part of these financial statements.

# COWPLAIN ACTIVITY CENTRE ASSOCIATION

## BALANCE SHEET AS AT 31 MAY 2025

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	12	1,976	3,609
		<u>1,976</u>	<u>3,609</u>
<b>Current assets</b>			
Debtors	13	1,594	1,032
Cash at bank and in hand		11,789	15,117
		<u>13,383</u>	<u>16,149</u>
<b>Current liabilities</b>			
Creditors: amounts falling due within one year	14	(9,035)	(6,880)
<b>Net current assets</b>		<u>4,348</u>	<u>9,269</u>
<b>Total assets less current liabilities</b>		<u>6,324</u>	<u>12,878</u>
<b>Total net assets</b>		<u>6,324</u>	<u>12,878</u>
<b>Charity funds</b>			
Unrestricted funds		<u>6,324</u>	<u>12,878</u>
<b>Total funds</b>		<u>6,324</u>	<u>12,878</u>

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

Signed by:  
  
63D81F8121964AC...  
**Mrs S Mugridge**  
Chairlady

Date: 26-Feb-2026

The notes on pages 7 to 14 form part of these financial statements.



---

# COWPLAIN ACTIVITY CENTRE ASSOCIATION

---

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2025

---

### 1. General information

Cowplain Activity Centre is a Charity registered in England and Wales. The registered address can be found on page 1 and details of the principal activities are set out in the Trustees' Annual Report.

### 2. Accounting policies

#### 2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Cowplain Activity Centre Association 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.

#### 2.2 Going concern

At 31 May 2025, the reserves of the Charity amounted to £6,324. The Trustees will continue to review their position regarding the level of reserves in the forthcoming year, and it is an on-going part of their strategic plan to build up such reserves as and when the Charity's financial position permits them to do so.

At the year end, the Charity had cash at bank and in hand of £11,789 and, when taking into consideration known revenue sources and operational expenses for the forthcoming months, the Trustees are confident of the ability of the Charity to meet with its financial obligations for at least twelve months to eighteen months from the date of approval of this report. The accounts have accordingly been prepared on the going concern basis.

---

# COWPLAIN ACTIVITY CENTRE ASSOCIATION

---

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2025

---

### 2. Accounting policies (continued)

#### 2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the Charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the Charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the Charity, or the Charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated services or facilities are recognised when the Charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the Charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised and reference will be made in the Trustees' report for more information about their contribution when applicable.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the Charity which is the amount the Charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

#### 2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Charitable activities and Governance costs are costs incurred on the charity's educational operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

All expenditure is inclusive of irrecoverable VAT.

#### 2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the Bank.

---

# COWPLAIN ACTIVITY CENTRE ASSOCIATION

---

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2025

---

### 2. Accounting policies (continued)

#### 2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures and fittings	- 15% reducing balance
Office equipment	- 20% straight line

#### 2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### 2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

#### 2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

#### 2.10 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

#### 2.11 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

# COWPLAIN ACTIVITY CENTRE ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2025

2. Accounting policies (continued)

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

3. Income from donations and legacies

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Donations	5,264	5,264	3,166
Total 2024	3,166	3,166	

4. Income from charitable activities

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Operation of community centre	100,937	100,937	102,574
Total 2024	102,574	102,574	

5. Analysis of income from charitable activities by type of income

	2025 £	2024 £
Group contributions (including Badminton)	27,742	34,633
Subscriptions	2,782	1,968
Facilities and wedding packages	66,037	56,802
Short mat bowls	4,376	9,171
	100,937	102,574

# COWPLAIN ACTIVITY CENTRE ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2025

6. Trading Activities

Income from non charitable trading activities

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Bar rental	4,250	4,250	4,200
Total 2024	4,200	4,200	

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2025 £	Total 2025 £	Total 2024 £
Operation of community centre	117,005	117,005	115,575
Total 2024	115,575	115,575	

8. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Total funds 2025 £	Total funds 2024 £
Operation of community centre	117,005	117,005	115,575
Total 2024	115,575	115,575	

# COWPLAIN ACTIVITY CENTRE ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2025

**9. Independent examiner's remuneration**

The independent examiner's remuneration amounts to an independent examiner fee of £3,300 (2024 - £2,460).

**10. Staff costs**

	2025 £	2024 £
Wages and salaries	72,016	69,176
Social security costs	1,997	1,918
Contribution to defined contribution pension schemes	417	401
	<u>74,430</u>	<u>71,495</u>

The average number of persons employed by the Charity during the year was as follows:

	2025 No.	2024 No.
Community association staff	<u>8</u>	<u>10</u>

No employee received remuneration amounting to more than £60,000 in either year.

The Charity does not have any key management personnel.

**11. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 May 2025, no Trustee expenses have been incurred (2024 - £NIL).

# COWPLAIN ACTIVITY CENTRE ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2025

### 12. Tangible fixed assets

	Fixtures and fittings £	Office equipment £	Total £
<b>Cost or valuation</b>			
At 1 June 2024	53,574	18,905	72,479
Transfers between classes	(244)	244	-
At 31 May 2025	53,330	19,149	72,479
<b>Depreciation</b>			
At 1 June 2024	53,057	15,813	68,870
Charge for the year	76	1,557	1,633
Transfers between classes	(234)	234	-
At 31 May 2025	52,899	17,604	70,503
<b>Net book value</b>			
At 31 May 2025	431	1,545	1,976
At 31 May 2024	517	3,092	3,609

### 13. Debtors

	2025 £	2024 £
<b>Due within one year</b>		
Other debtors	1,194	1,032
Prepayments and accrued income	400	-
	1,594	1,032

### 14. Creditors: Amounts falling due within one year

	2025 £	2024 £
Trade creditors	917	400
Amounts owed to group undertakings	318	-
Other taxation and social security	1,105	352
Accruals and deferred income	6,695	6,128
	9,035	6,880

# COWPLAIN ACTIVITY CENTRE ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2025

	2025 £	2024 £
<b>Deferred Income</b>		
Deferred income at 1 June 2024	3,668	3,220
Resources deferred during the year	3,395	3,668
Amounts released from previous periods	(3,668)	(3,220)
<b>Deferred income at 31 May 2025</b>	<b>3,395</b>	<b>3,668</b>

Deferred income at the year end relates to income received in advance for hall hire in 2025/26.

15. **Summary of funds**

**Summary of funds - current year**

	Balance at 1 June 2024 £	Income £	Expenditure £	Balance at 31 May 2025 £
General funds	12,878	110,451	(117,005)	6,324

**Summary of funds - prior year**

	Balance at 1 June 2023 £	Income £	Expenditure £	Balance at 31 May 2024 £
General funds	18,513	109,940	(115,575)	12,878

16. **Related party transactions**

Cowplain Activity Centre Limited operates the Charity's trading activities. During the period, the Company was charged rent of £4,250 (2024 - £4,200) by the Association. Additionally, the Association received Gift Aid donations from the Company totalling £5,264 (2024 - £3,166).

Included within Creditors, is an amount owed by the Cowplain Activity Centre Association of £318 (2024 - £Nil) to the Company.



# COWPLAIN ACTIVITY CENTRE ASSOCIATION

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MAY 2025

	2025 £	2025 £	2024 £	2024 £
<b>Income</b>				
Bar Rental	4,250		4,200	
Subscriptions	2,782		1,968	
Facilities and wedding packages	66,037		56,802	
Group contributions (including Badminton)	27,742		34,633	
Short mat bowls	4,376		9,171	
Donations from Cowplain Activity Centre Ltd	5,264		3,166	
		110,451		109,940
<b>Less:</b>				
<b>Charity expenditure</b>				
Depreciation	1,633		1,639	
Wages and salaries	72,016		69,176	
Employer's national insurance contributions	1,997		1,918	
Pension cost	417		401	
Light and heat	13,393		17,653	
Telephone and postage	485		524	
Printing and stationery	309		617	
Cleaning and maintenance	12,009		9,713	
Security	3,191		1,984	
Computer consumables	2,915		2,582	
Licences	1,152		-	
Sundries	758		1,365	
Bank charges	100		99	
Independent examiner's report	3,750		2,919	
Kitchen tea supplies	471		869	
Insurance	2,409		4,116	
		117,005		115,575
<b>Total expenditure</b>		117,005		115,575
<b>Net expenditure for the reporting period</b>		(6,554)		(5,635)
<b>Deficit for the reporting period</b>		(6,554)		(5,635)