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MACINTYRE

FINANCIAL STATEMENTS
Year ended 31st December 1990



A company limited by guarantee registered in England No. 894054, registered charity No. 250840.

REPORT OF THE GOVERNORS
Year ended 31st December 1990

MEMBERS OF THE BOARD

The following were governors of the company during the year:

Sir David Berriman	Chairman
Prof. Theo Crosby	Vice-Chairman
Mrs. Beverley Carpenter JP	
Mrs. Nikki Shale	
Mrs. Margaret Smith	
Michael Tidball Esq	
Prof. Anthony Clare	
Cllr. Gillian Rose	
Mrs. Melissa Knatchbull	(Appointed 8th March 1990)
John Miles Esq	(Appointed 22nd November 1990)

The governors are members of the company under paragraph 6 of the Memorandum of Association dated 15th December 1966. All members are liable to contribute up to £5 each towards the debts of the company in the event of its being wound up.

The governors retire by rotation at the Annual General Meeting in accordance with paragraphs 37 and 38 of the Articles of Association. At the Annual General Meeting held on 8th March 1990, Mrs Nikki Shale and Mr Theo Crosby retired by rotation and were re-elected.

In 1991 Mrs. Beverley Carpenter and Prof Anthony Clare retire by rotation and being eligible offer themselves for re-election. Mr John Miles and Mrs Melissa Knatchbull being eligible offer themselves for election following their appointment during 1990.

ACTIVITIES

The main activity of the company continues to be the establishment of residential and day care services for children and adults who have a mental disability, the formation and running of schools, training and workplaces, group homes and houses, and the collection of funds for this purpose. For the furtherance of its objectives the company seeks to work with The MacIntyre Housing Association, MacIntyre Marketing Limited and MacIntyre Publishing Limited.

AFFILIATIONS

The company is a member of the International League of Societies for Mental Handicap, The Industrial Society, The Tax Reform Group, The Voluntary Movement Group, The National Council for Voluntary Organisations, and Mobility International.

EQUAL OPPORTUNITIES

MacIntyre is making every effort to be an equal opportunities employer and gives equal consideration to all members of society without discrimination. In pursuance of this, the company is supportive of the policies and practices set out in the Code of Good Practice on the Employment of Disabled People and actively promotes the welfare of people with disabilities within the organisation.

Opportunities are offered for staff to develop both personally and professionally and this development is seen as ongoing within the company, with particular attention being paid to the development of widespread anti-discriminatory policy for all staff.

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EQUAL OPPORTUNITIES (CONTINUED)

The company has a high commitment to ensure that staff have regular access to varied staff development activities and acknowledges the importance of staff training at all levels.

PROJECTS AND DEVELOPMENTS

During 1990 MacIntyre established a further operational centre, at Chester. This brought the total number of operational centres to 11. These centres provide a range of resources sufficiently varied and specific to help over 260 people with mental disabilities. The annual growth in provision of services by the company is at 35% and there is a constant need to improve existing resources as well as provide new ones.

The major developments and plans made during 1990 were as follows.

At Westoning the company plans to increase the therapy, social and special needs facilities on site, and to move up to 40 residents off the campus into houses in the surrounding neighbourhood. The Manor House requires massive renovation at a cost of £300,000.

Wingrave School is the subject of an improvement programme to allow its services to be extended to children with multiple disabilities. The company plans to provide 7 domestic scale houses for the younger children and to increase the therapy and integrated play facilities on site at a cost in excess of £2 million.

Womaston now provides special resources for 21 young people aged 10-19 years who have very severe learning difficulties combined with complex social and emotional problems. The company has built a new house for 5 residents, and plans to build another as well as a highly innovative specialised behavioural unit for 4 children who are currently isolated in hospitals. This latter project has been carefully researched and designed, and has attracted the interest of government departments concerned with the provision of medium secure units.

The Warrington project has been developed in partnership with the District Health Authority. During 1990 a third house was purchased in Padgate to provide a home for 5 more people moving out from longstay hospital.

At Maldon in Essex we have an innovative employment training initiative for local people with mental disabilities which started at the end of 1989, in co-operation with Maldon District Council. The scheme is reclaiming an area of wasteland and planting it with 10,000 trees in celebration of The Maldon Millennium. The Carnegie UK Trust made a total commitment of £10,000 towards the Voluntary aspects of the scheme.

The scheme in Chester is a partnership project under the Government's "Care in the Community" programme. The project opened in two phases; the first residents moved into two bungalows and a cottage on 1st April and in May two further bungalows were occupied bringing the total number of residents to 37. The properties have been made available by Chester Health Authority financed by a Section 64 grant.

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PROJECTS AND DEVELOPMENTS (CONTINUED)

In Nottingham we have a five acre garden centre and natural ecology area which provides horticultural therapy, training and productive occupation for 12 adults who have moderate learning difficulties, physical disabilities and emotional problems. A lease on the Crown land is being arranged. Currently MacIntyre is managing an Employment Training Scheme for local people who are disabled. The project commenced marketing activities in May 1988 and has since had three successful years. The development has expanded as expected during 1990 and has taken on the management responsibility for the horticultural aspects of a project in Maidstone. As from 1st January 1991 the project will be managed by MacIntyre Marketing Limited, a wholly owned trading subsidiary of MacIntyre which employs people who are disabled.

During 1990 MacIntyre made a further grant of £10,000 to The MacIntyre Housing Association to help meet its start-up costs which total £52,000 to date. This housing association is providing special needs housing for people with mental disabilities, in which the care service is to be provided by MacIntyre. Current schemes are planned for "follow-on" housing at Wingrave, Shipton, Milton Keynes, Warrington, Chester and Womaston, and for new projects in Kent.

The cost of central administration and support services has fallen from 11.2% of revenue in 1988 to 9.6% in 1990. The fall should continue to 8.8% in 1991. Conditions have become cramped in Leighton Buzzard so the company is endeavouring to move the central office to more appropriate and convenient premises in Milton Keynes.

The Board of Governors is appreciative of the work carried out by MacIntyre's professional and multi-disciplinary staff, who are called upon to give support, advice and counsel to many families, to statutory bodies and to other agencies whose concern is people with disabilities.

STATE OF AFFAIRS

The financial results for the year are set out in the accounts which follow. These show a disappointing financial position with a revenue deficit in the year of £124,719 before taking into account donation income. This has arisen mainly because of high interest costs caused by late payments from the Department of Social Services, and an underprovision of 2.5% in respect of salary rises payable from 1st July. Another major factor has been the ever increasing burden of repairing old properties and will be a serious problem for the future. Both Westoning and Wingrave Manor House are in need of urgent attention.

By far the greatest part of the board fee income is from local authority education or social services departments, district Health Authorities, or Department of Social Security payments in support of residents.

During the year charitable money received amounted to £1,021,582 and the company expended £596,979 on fixed assets together with £475,342 on start up costs fund-raising and publicity. We are greatly indebted to the many people and charitable trusts who support our work by donations, grants, gifts-in-kind or voluntary help. The company is also grateful for the support given from time to time to selected residents by The MacIntyre Foundation, a charity which uses the income from the funds it is given or lent to assist individual disabled people in need, including those in our care.

MACINTYRE

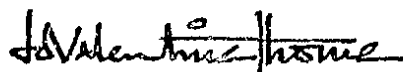
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STATE OF AFFAIRS (CONTINUED)

We are fortunate to have the support of our Vice-Presidents, Voluntary Advisors and the Members of our Development Council who are people of influence and who promote and assist MacIntyre in many ways. We have always appreciated the ongoing interest of the Royal Family in our affairs and from 1st January 1990 we were honoured by Her Royal Highness The Duchess of York who became MacIntyre's Patron.

During 1990 Her Royal Highness visited our North West Projects at Warrington and Chester, gave an official opening to the Garden Centre at Mottingham Lane, attended a film Premiere on behalf of MacIntyre and was available for a welcoming home party for the adventurous Kilimanjaro Climbing Team.

By Order of the Board



J.V. Thorne
Secretary

2 Ridgeway Court
Grovebury Road
Leighton Buzzard
Bedfordshire
LU7 8SW

6th March 1991

AUDITORS' REPORT TO THE MEMBERS OF MACINTYRE
A company limited by guarantee.

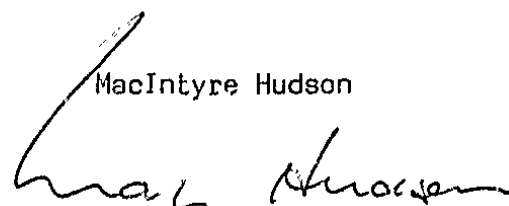
We have audited the financial statements on pages 6 to 16 in accordance with Auditing Standards.

In our opinion the financial statements give a true and fair view of the state of affairs of the company at 31st December 1990 and of the results and source and application of liquid funds for the year then ended and have been properly prepared in accordance with the Companies Act 1985.

Equipoise House
Grove Place
Beford

6th March 1991

MacIntyre Hudson

A handwritten signature in dark ink, appearing to read 'MacIntyre Hudson', is written over the printed name.

Chartered Accountants

MACINTYRE

A company limited by guarantee.

BALANCE SHEET

31st December 1990

	NOTES	£	1990 £	1989 £
FIXED ASSETS				
TANGIBLE ASSETS	1			
Freehold property			2,119,640	2,144,296
Leasehold property			618,530	256,491
Equipment			99,762	81,081
Furniture and furnishings			716,377	571,879
			<u>3,554,309</u>	<u>3,053,747</u>
INVESTMENT IN SUBSIDIARIES	2		1	1
			<u>3,554,310</u>	<u>3,053,748</u>
CURRENT ASSETS				
Debtors		715,752		266,194
Stocks	3	92,564		58,964
Prepayments		95,227		78,736
Cash in hand		3,983		4,158
Cash at bank		247,038		69,602
		<u>1,154,564</u>		<u>477,654</u>
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR				
Bank loans and overdrafts	4	1,060,531		364,426
Creditors		129,153		133,041
Taxation and social security		119,388		80,034
Fees received in advance		419,664		289,956
Accrued expenses		18,257		14,985
		<u>1,746,993</u>		<u>882,442</u>
Net current liabilities			(592,429)	(404,788)
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>2,961,881</u>	<u>2,648,960</u>
CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR				
	6			
Secured advances		461,089		300,500
Less: Premium on policy		26,279		24,597
		<u>434,810</u>		<u>275,903</u>
Loan		-		10,000
			<u>434,810</u>	<u>285,903</u>
			<u>£2,527,071</u>	<u>£2,363,057</u>
RESERVES				
Restricted funds	11		1,282,401	1,256,693
General reserve	11		1,244,670	1,106,364
			<u>£2,527,071</u>	<u>£2,363,057</u>

These accounts were approved by the Board on 6th March 1991.

SIR DAVID BERRIMAN

Governors

PROFESSOR T CROSBY

MACINTYRE

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REVENUE ACCOUNT

Year ended 31st December 1990

		1990	1989
	NOTES	£	£
BOARD FEE INCOME	7	5,231,018	3,763,103
DOMESTIC AND ADMINISTRATION EXPENSES		<u>5,355,737</u>	<u>3,755,047</u>
REVENUE (DEFICIT)/SURPLUS		(124,719)	<u>8,056</u>
OTHER INCOME			
Donations and grants	7	<u>1,021,582</u>	<u>685,036</u>
Related expenses:			
Direct event expenses		25,000	22,770
Information, research and advice		166,322	94,938
Other fund raising costs		<u>110,884</u>	<u>63,292</u>
		<u>302,206</u>	<u>181,000</u>
		719,376	504,036
Less: Donations to operating expenses		<u>61,716</u>	<u>45,215</u>
		657,660	458,821
Less: New project start up costs		(185,136)	(85,168)
Interest on capital accounts		<u>(87,374)</u>	<u>(42,137)</u>
		<u>385,150</u>	<u>331,516</u>
		260,431	339,572
DEPRECIATION		<u>96,417</u>	<u>89,924</u>
SURPLUS FOR THE YEAR		<u>£164,014</u>	<u>£249,648</u>
TRANSFER TO RESTRICTED FUNDS	11	25,708	302,814
TRANSFER TO/(FROM) GENERAL FUND	11	<u>138,306</u>	<u>(53,166)</u>
		<u>£164,014</u>	<u>£249,648</u>

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Year ended 31st December 1990

ACCOUNTING POLICIES

a) ACCOUNTING CONVENTION

The accounts are prepared under the historical cost convention.

b) RESERVES AND FUNDS

All donations and grants which are received subject to specific conditions imposed by the donor are transferred to Restricted Funds and shown as such on the Balance Sheet. Such donations which are unsolicited are allocated in their entirety to the appropriate specific project, but other such donations and grants are transferred to Restricted Funds after deducting an estimate of related fundraising costs.

Many donations and grants are received as a contribution to specific capital expenditure. On completion of the project for which such a donation or grant is received the amount of that donation or grant is transferred from Restricted Funds to General Reserve. The great majority of other donations and grants are also used for capital projects and are included directly in General Reserve.

The majority of the accumulated General Reserve, therefore, consists of donations and grants received in earlier years and spent on capital projects. It is not, therefore, available for unrestricted use.

c) CAPITAL EXPENDITURE

Freehold and leasehold properties are principally residential. The original costs and major improvements are capitalised.

Furniture and soft furnishings with an expected life of less than four years initially acquired in each establishment are capitalised and retained in the balance sheet at original cost.

Renewals and replacements of such furniture and soft furnishings are written off to revenue in the year in which such expenditure is incurred. This departure from SSAP12 has been made on the grounds that compliance with the standard would be inappropriate in this case.

d) DEPRECIATION

Depreciation is provided on all freehold buildings, leasehold buildings and items of equipment with an expected life in excess of three years. This depreciation is provided at rates calculated to write off each asset evenly over its expected useful life as follows:-

Freehold buildings	15-50 yrs
Leasehold buildings	15-50 yrs
Equipment	10 yrs

e) NEW PROJECT START-UP COSTS

These costs, other than those directly related to property development and improvement, are written off to revenue in the year in which the expenditure is incurred. Those costs directly related to property development and improvement are added to the cost of properties.

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ACCOUNTING POLICIES (CONTINUED)

Year ended 31st December 1990

f) DONATIONS

Donations and grants are credited to revenue when they are received.

Items of furniture, equipment and motor vehicles donated to the company are valued by the governors at estimated market value and included in the Revenue Account as donations received. This value is either capitalised or written off in accordance with the accounting policies set out above.

g) PENSION SCHEME

The company operates a pension scheme for the majority of its employees. Contributions to this scheme are charged to revenue as they fall due.

h) STOCKS

Stocks are stated at the lower of cost and net realisable value inclusive of all costs which have been incurred to bring the goods to their present location and condition at balance sheet date.

i) OPERATING LEASES

Rentals on operating leases are charged to revenue in the periods in which they fall due.

NOTES TO THE ACCOUNTS

1. TANGIBLE ASSETS

	Freehold Property £	Short term Leasehold Property £	Equipment £	Furniture and Furnishings £	Total £
Cost					
At 1st January 1990	2,686,040	281,692	111,113	571,879	3,650,724
Additions	48,641	351,572	32,268	144,498	596,979
At 31st December 1990	<u>2,734,681</u>	<u>653,264</u>	<u>143,381</u>	<u>716,377</u>	<u>4,247,703</u>
Depreciation					
At 1st January 1990	541,744	25,201	30,032	-	596,977
Charge for year	73,297	9,533	13,587	-	96,417
	<u>615,041</u>	<u>34,734</u>	<u>43,619</u>	<u>-</u>	<u>693,394</u>
Net book value					
At 31st December 1990	<u>£2,119,640</u>	<u>£618,530</u>	<u>£99,762</u>	<u>£716,377</u>	<u>£3,554,309</u>
At 31st December 1989	<u>£2,144,296</u>	<u>£256,491</u>	<u>£81,081</u>	<u>£571,879</u>	<u>£3,053,747</u>

Included in freehold property is £806,440 relating to a project at Milton Keynes. The company will not get full title to the land until the development is complete.

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ACCOUNTING POLICIES (CONTINUED)

Year ended 31st December 1990

2. INVESTMENT IN SUBSIDIARIES

The company is the beneficial owner of 100% of the issued ordinary share capital of MacIntyre Marketing Limited, a company incorporated in England. The cost of these shares at their par value was £100. The objects of the company are to sell items purchased, and those produced by residents and to donate the profit to MacIntyre. The company has remained dormant for 1990 but will commence activities on 1st January 1991.

The company is the beneficial owner of the whole share capital of MacIntyre Publishing Limited, a company registered in England which has not yet traded. The objects of the company, which are to publish and promote the policies of MacIntyre, are expected to be met in the near future.

3. STOCKS	1990	1989
	£	£
Finished goods and goods for resale	92,564	58,964
	<u> </u>	<u> </u>

4. BANK LOANS AND OVERDRAFTS

Included in bank overdrafts is £250,000 (1989 £178,780) secured on one of the company's freehold properties.

5. TAXATION

The company is registered as a charity and is therefore not liable to Corporation Tax or Income Tax.

6. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

Secured advances

£30,000 is repayable in 1996 by a life assurance policy which matures on 9th September 1996. Interest is payable at 10% per annum.

£21,500 is repayable in 2007 by a life assurance policy which matures on 5th July 2007. Interest is payable at 12.5% per annum.

£54,000 is repayable in 2011 by a life assurance policy which matures on 23rd December 2011. Interest is payable at 10% per annum.

Loans of £350,149 are only repayable if the properties on which they are secured are sold. In such an event the repayments would be satisfied by transfer of the related properties.

The advances are secured on the company's properties.

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NOTES TO THE ACCOUNTS (CONTINUED)

Year ended 31st December 1990

7. INCOME

Income for the year represents fees for residential care invoiced to local authorities within the United Kingdom and to the Department of Social Security.

Donations received are shown separately.

An analysis of income by type is given below:

	1990 £	1989 £
Sponsors	5,169,302	3,717,888
Donations contributed to expenses	61,716	45,215
	<u>5,231,018</u>	<u>3,763,103</u>
Board fee income	<u>£5,231,018</u>	<u>£3,763,103</u>
Donations and grants	<u>£1,021,582</u>	<u>£ 685,036</u>
8. SURPLUS FOR THE YEAR	1990 £	1989 £
Surplus for the year is stated after charging:		
Domestic and administration expenses:		
Auditors' remuneration	10,000	6,000
Leasing of equipment and vehicles	170,862	133,183
Other expenses	5,174,875	3,615,864
	<u>£5,355,737</u>	<u>£3,755,047</u>
Interest payable:		
Bank overdraft and loans	118,890	72,673
Loans repayable after five years	11,087	11,087
	<u>£129,977</u>	<u>£83,760</u>

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NOTES TO THE ACCOUNTS (CONTINUED)

9. EMPLOYEES

	1990 No.	1989 No.
The average weekly number of employees during the year was made up as follows:		
Office and management	53	42
Teaching, care and maintenance	372	288
	<u>425</u>	<u>330</u>

	1990 £	1989 £
Staff costs during the year amounted to:		

Wages and salaries	3,818,229	2,637,214
Social security costs	372,547	256,787
Other pension costs	39,344	31,090
	<u>£4,230,120</u>	<u>£2,925,091</u>

The total emoluments (excluding pension contributions) of employees earning over £30,000 were within the range

	1990 Number	1989 Number
£30,001 - 35,000	-	1
£40,001 - 45,000	1	-

9a PENSION SCHEME

The company operates a defined contribution scheme managed by professional actuaries.

For the year the total pension costs to the company were £39,344 (1989 £31,090) and no sums were outstanding or prepaid at the balance sheet date.

10. CAPITAL COMMITMENTS

	1990 £	1989 £
Authorised and contracted	-	£220,000
Authorised subject to availability of funds but not contracted	£400,000	£953,000

No provision has been made in the financial statements for capital commitments.

MACINTYRE

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NOTES TO THE ACCOUNTS (CONTINUED)

Year ended 31st December 1990

11. a) RESTRICTED FUNDS

	£	£
Balance at 1st January 1990		1,256,693
Movement in year:-		
Donations and grants received	708,235	
Related expenses 10%	(70,823)	
Depreciation charge for year	(42,020)	
	<u>595,392</u>	
Transfers to General Reserves on completion of projects	(569,684)	
		<u>25,708</u>
Balance at 31st December 1990		<u><u>£1,282,401</u></u>

The accounting treatment of restricted funds is explained above in Accounting Policies.

b) GENERAL FUNDS

Balance at 1st January 1990		1,106,364
Deficit for year	(376,981)	
Depreciation charge for the year	(54,397)	
	<u>(431,378)</u>	
Transfers from Restricted funds	569,684	
		<u>138,306</u>
Balance at 31st December 1990		<u><u>£1,244,670</u></u>

12. OPERATING LEASE COMMITMENTS

At 31st December 1990 the company had the following annual commitments under non-cancellable operating leases.

	1990 £	1989 £
Operating leases which expire:		
Within one year	96,221	61,834
Within two to five years	<u>107,206</u>	<u>102,334</u>
	<u><u>£203,427</u></u>	<u><u>£164,168</u></u>

£14,000 of the above operating leases relates to the rent of land and buildings.

MACINTYRE

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STATEMENT OF SOURCE AND APPLICATION OF LIQUID FUNDS
Year ended 31st December 1990

	1990	1989
	£	£
SOURCE		
TOTAL GENERATED FROM OPERATIONS	164,014	249,648
Adjustment for items not involving movement of funds		
Depreciation	96,417	89,924
	<u>260,431</u>	<u>339,572</u>
FUNDS FROM OTHER SOURCES		
Loan	160,589	195,000
	<u>421,020</u>	<u>534,572</u>
APPLICATION OF FUNDS		
Expenditure on fixed assets	596,979	382,056
Premiums paid on endowment policy	1,682	2,752
Loan repaid	10,000	10,000
	<u>608,661</u>	<u>394,808</u>
	<u>£(187,641)</u>	<u>£139,764</u>
REPRESENTED BY THE FOLLOWING INCREASES/ (DECREASES) IN WORKING CAPITAL		
Stocks	33,600	38,190
Debtors and prepaid expenses	466,049	4,333
Fees received in advance	(129,708)	(183,605)
Creditors and accrued charges	(38,738)	22,607
	<u>331,203</u>	<u>(118,475)</u>
Movement of net liquid funds:		
Bank and cash balances	(518,844)	258,239
	<u>£(187,641)</u>	<u>£139,764</u>

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REVENUE ACCOUNT

Year ended 31st December 1990

	1990	1989
	£	£
BOARD FEE INCOME		
Sponsors	5,169,302	3,717,888
Consumables and operating expenses specifically donated	61,716	45,215
	<u>5,231,018</u>	<u>3,763,103</u>
OPERATING EXPENSES		
Salaries	4,139,547	2,863,509
Catering	247,699	176,106
Rates	19,554	27,988
Heat and light	117,437	98,886
Leasing	221,711	174,772
Transport and travel	102,480	73,663
Telephone, postage and stationery	97,777	68,411
Insurance	63,119	43,278
Replacement of consumables	68,997	38,151
Repairs and renewals	156,235	99,762
Farm and garden	226,281	152,791
Recreation	21,110	22,257
Education and training	23,809	23,336
Staff training	90,748	47,444
Specialist fees	62,179	45,235
Bank interest on operating accounts	35,911	32,374
	<u>5,694,594</u>	<u>3,987,963</u>
Less Revenue received		
Staff charges	29,239	43,859
Horticultural sales	275,909	164,467
Craft and catering sales	33,709	24,590
	<u>338,857</u>	<u>232,916</u>
	<u>5,355,737</u>	<u>3,755,047</u>
REVENUE (DEFICIT)/SURPLUS	(124,719)	8,056
FUND RAISING AND PUBLICITY DEPARTMENT		
Donations and grants	<u>1,021,582</u>	<u>685,036</u>
Expenses		
Direct event expenses	25,000	22,770
Information, research and advice	166,322	94,938
Other fund raising costs	110,884	63,292
	<u>302,206</u>	<u>181,000</u>
	719,376	504,036
Donations to operating expenses	(61,716)	(45,215)
New project start up costs	(185,136)	(85,168)
Interest on capital accounts	(87,374)	(42,137)
	<u>385,150</u>	<u>331,516</u>
	260,431	339,572
DEPRECIATION	96,417	89,924
SURPLUS FOR THE YEAR	<u>£164,014</u>	<u>£249,648</u>

MACINTYRE

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FUND RAISING AND PUBLICITY DEPARTMENT EXPENDITURE

Year ended 31st December 1990

	1990 £	1989 £
Salaries	90,573	61,582
Rates	538	1,186
Heat and light	720	518
Transport and travel	14,082	9,316
Telephone, postage and stationery	26,127	19,238
Insurance	2,971	2,130
Repairs and renewals	2,160	1,759
Staff training	136	292
Specialist fees	2,981	1,622
Rentals and leasing	23,685	19,382
Information literature	110,215	39,125
Subsistence	3,018	2,079
	<u>£277,206</u>	<u>£158,230</u>
Information, research and advice	166,322	94,938
Other fund raising costs	<u>110,884</u>	<u>63,292</u>
	<u>£277,206</u>	<u>£158,230</u>