

MITIE AIR CONDITIONING (WEST) LIMITED

Report and Financial Statements

31 March 2002



**Deloitte & Touche
Queen Anne House
69-71 Queen Square
Bristol
BS1 4JP**

REPORT AND FINANCIAL STATEMENTS 2002

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OFFICERS AND PROFESSIONAL ADVISERS

DIRECTORS

D M Telling
C S Acheson
D Freeman
T G Lewis
T Macleod
I R Stewart

SECRETARIES

C K Ross
A F Waters (resigned 31 March 2002)

REGISTERED OFFICE

The Stable Block
Barley Wood
Wroughton
Bristol
BS40 5SA

BANKERS

HSBC Bank plc
49 Corn Street
Bristol
BS99 7PP

AUDITORS

Deloitte & Touche
Queen Anne House
69-71 Queen Square
Bristol
BS1 4JP

DIRECTORS' REPORT

The directors present their annual report and audited financial statements for the year ended 31 March 2002.

STATEMENT OF DIRECTORS' RESPONSIBILITIES

United Kingdom company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company as at the end of the financial year and of the profit or loss of the company for that period. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

PRINCIPAL ACTIVITY AND REVIEW OF THE BUSINESS

The company's principal activity is the installation and maintenance of air conditioning systems in commercial, industrial and domestic premises.

The result for the year has been disappointing, but the directors consider that, following the remedial action they have taken, the company is now positioned to develop its business.

RESULTS AND DIVIDENDS

The loss for the year after taxation amounted to £20,496 (2001: £50,781). The directors do not propose the payment of a dividend (2001: £3,900) and recommend that £20,496 (2001: £54,681) be transferred from reserves.

DIRECTORS AND THEIR INTERESTS

The directors during the year were as follows:

D M Telling
C S Acheson
D Freeman
T G Lewis
T Macleod
I R Stewart (appointed 31 October 2001)

DIRECTORS' REPORT (continued)**DIRECTORS AND THEIR INTERESTS (continued)**

The beneficial interests of the directors and their families in the share capital and loan stock of the company were as follows:

	At 31 March 2002		At 1 April 2001	
	£1 'B' Ordinary shares No.	Redeemable unsecured loan stock £	£1 'B' Ordinary shares No.	Redeemable unsecured loan stock £
T Macleod	7,000	2,500	7,000	2,500

No other director had an interest in the share capital and loan stock of the company.

Messrs D M Telling, C S Acheson and I R Stewart are directors of MITIE Group PLC, the parent undertaking, and their interest in and options on the share capital of that company are shown in the financial statements of MITIE Group PLC.

Other directors' interests in the share capital of MITIE Group PLC are as follows:

	At 31 March 2002 2.5p Ordinary shares No.	At 1 April 2001 5p Ordinary shares No.
D Freeman	1,659,280	939,640
T G Lewis	4,991,060	2,500,530

No other director had an interest in the share capital of MITIE Group PLC.

On 2 April 2001 each MITIE Group PLC 5p ordinary share was subdivided into two ordinary shares of 2.5p each.

Share Options

	At 1 April 2001	Granted during the period Options	Price	Exercise period		Exercised during the period Options	Price	At 31 March 2002
				From	To			
T Macleod (i)	3,284	-	-	2001	-	6,568	£0.315	-
(i)	1,748	-	-	2002	-	-	-	3,496
(i)	1,191	-	-	2004	-	-	-	2,382
(i)	787	-	-	2005	-	-	-	1,574
(i)	-	1,296	£1.25	2006	-	-	-	1,296

(i) Options under the Savings Related Option Scheme

Further details of the MITIE Group PLC Share Schemes are given in the accounts of that company.

DIRECTORS' REPORT (continued)

PAYMENT POLICY

The company's policy is to comply with the terms of payment agreed with a supplier. Where terms are not negotiated, the company endeavours to adhere with the supplier's standard terms. As at 31 March 2002 trade creditors, as a proportion of amounts invoiced from suppliers for the year, represented 94 days (2001: 84 days).

In the industry in which the company operates credit periods are frequently extended by agreement. The company's creditor days are a reflection of this custom.

EMPLOYEES

The company offers equal opportunities to all applicants for employment whatever their sex, race or religion. Disabled persons are considered for employment, training, career development and promotion on the basis of their attitudes and abilities in common with all employees, providing the disability does not make the particular employment impractical or the employee unable to conform to the stringent regulations which apply to the operations of the company.

The company recognises the importance of good communications and employee relationships. In each company there is a relationship between the Chief Executive of MITIE Group PLC and individual employees in the company. In these conditions, complex consultative procedures are seldom required to ensure that there is an understanding of the purpose of the business and the commercial realities of success. Employees are encouraged to become shareholders through the Savings Related Share Option Scheme.

AUDITORS

A resolution for the reappointment of Deloitte & Touche as auditors of the company is to be proposed at the forthcoming Annual General Meeting.

Approved by the Board of Directors
and signed on behalf of the Board



C K Ross
Secretary

12 August 2002

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
MITIE AIR CONDITIONING (WEST) LIMITED**

We have audited the financial statements of MITIE Air Conditioning (West) Limited for the year ended 31 March 2002 which comprise the profit and loss account, the balance sheet, the cash flow statement and the related notes 1 to 22. These financial statements have been prepared under the accounting policies set out therein.

Respective responsibilities of directors and auditors

As described in the statement of directors' responsibilities, the company's directors are responsible for the preparation of the financial statements in accordance with applicable United Kingdom law and accounting standards. Our responsibility is to audit the financial statements in accordance with relevant United Kingdom legal and regulatory requirements and auditing standards.

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 1985. We also report if, in our opinion, the directors' report is not consistent with the financial statements, if the company has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding directors' remuneration and transactions with the company is not disclosed.

We read the directors' report for the above year and consider the implications for our report if we become aware of any apparent misstatements.

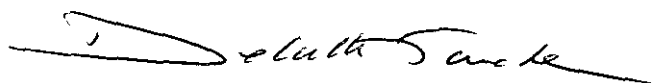
Basis of audit opinion

We conducted our audit in accordance with United Kingdom auditing standards issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the directors in the preparation of the financial statements and of whether the accounting policies are appropriate to the company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion, we also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In our opinion the financial statements give a true and fair view of the state of the company's affairs as at 31 March 2002 and of its loss for the year then ended and have been properly prepared in accordance with the Companies Act 1985.



DELOITTE & TOUCHE
Chartered Accountants and
Registered Auditors

12 August 2002

PROFIT AND LOSS ACCOUNT
Year ended 31 March 2002

	Notes	Continuing operations 2002 £	2001 £
TURNOVER	1	1,284,250	907,817
Cost of sales		(1,096,992)	(743,970)
GROSS PROFIT		187,258	163,847
Administrative expenses		(220,635)	(237,388)
OPERATING LOSS	2	(33,377)	(73,541)
Interest receivable	3	2,842	5,337
Interest payable	3	-	(2,630)
LOSS ON ORDINARY ACTIVITIES BEFORE TAXATION		(30,535)	(70,834)
Tax on loss on ordinary activities	4	10,039	20,053
LOSS ON ORDINARY ACTIVITIES AFTER TAXATION		(20,496)	(50,781)
Transfer from reserves	12	20,496	54,681
DIVIDENDS	5	-	3,900

There are no recognised gains and losses for the current financial year or preceding financial year other than as stated in the profit and loss account. Accordingly, no separate statement of total recognised gains and losses is presented.

BALANCE SHEET
At 31 March 2002

	Notes	2002	2001
		£	£
FIXED ASSETS			
Tangible assets	6	28,199	26,395
CURRENT ASSETS			
Work in progress	7	40,562	106,478
Debtors	8	515,842	292,419
Cash at bank and in hand		-	46,136
		556,404	445,033
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR (including convertible redeemable unsecured loan stock)	9	(385,943)	(234,772)
NET CURRENT ASSETS		170,461	210,261
TOTAL ASSETS LESS CURRENT LIABILITIES		198,660	236,656
CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR			
Convertible redeemable unsecured loan stock	10	-	(17,500)
NET ASSETS		198,660	219,156
CAPITAL AND RESERVES			
Called up share capital	11	32,500	32,500
Profit and loss account	12	166,160	186,656
TOTAL EQUITY SHAREHOLDERS' FUNDS	13	198,660	219,156

These financial statements were approved by the Board of Directors on 12 August 2002.

Signed on behalf of the Board of Directors



D M Telling
Director

CASH FLOW STATEMENT
Year ended 31 March 2002

	Notes	2002	2001
		£	£
Net cash outflow from operating activities	14	(76,702)	(214,313)
Returns on investments and servicing of finance			
Interest received		2,851	6,631
Loan interest paid		(1,925)	(2,625)
Other interest paid		-	(5)
		<u> </u>	<u> </u>
Net cash inflow from returns on investments and servicing of finance		926	4,001
Taxation			
UK corporation tax received/(paid)		21,391	(44,218)
Capital expenditure			
Payments to acquire tangible fixed assets		(12,011)	(32,663)
Receipts from disposal of tangible fixed assets		-	10,100
		<u> </u>	<u> </u>
Net cash outflow from capital expenditure		(12,011)	(22,563)
Cash outflow before financing		(66,396)	(277,093)
Equity dividends paid		(2,600)	(3,900)
Decrease in cash in the year	16	<u>(68,996)</u>	<u>(280,993)</u>

NOTES TO THE ACCOUNTS
Year ended 31 March 2002**1. ACCOUNTING POLICIES****Accounting convention**

The financial statements are prepared under the historical cost convention and are prepared in accordance with applicable accounting standards.

Turnover

Turnover represents the total, excluding sales taxes, receivable in respect of goods and services supplied and contract work completed in the year. All turnover arises within the United Kingdom, from the company's principal activity.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost, less estimated residual value, of each asset on a straight-line basis over its expected useful life, as follows:

Plant and office equipment	4 to 10 years
Motor vehicles	4 years

Leasing commitments

Rentals paid under operating leases are charged against income on a straight-line basis over the lease term.

Work in progress

Work in progress is stated at the lower of cost (including appropriate overheads) and net realisable value. Provision is made for foreseeable losses.

Deferred taxation

This is the first year of adoption of FRS 19 (Deferred Tax). FRS 19 requires full provision to be made for deferred tax, as stated below. It replaces the "partial provision" rules previously allowed under Statement of Standard Accounting Practice No. 15. This change had no material impact on the company and hence there is no restatement of the opening reserves.

Deferred tax is provided in full on timing differences that result in an obligation at the balance sheet date to pay more tax, or a right to pay less tax, at a future date, at rates expected to apply when they crystallise based on current tax rates and law. Timing differences arise from the inclusion of items of income and expenditure in taxation computations in periods different from those in which they are included in financial statements. Deferred tax is not provided on timing differences arising from the revaluation of fixed assets where there is no commitment to sell the asset, or on unremitted earnings of subsidiaries and associates where there is no commitment to remit these earnings. Deferred tax assets are recognised to the extent that it is regarded as more likely than not that they will be recovered. Deferred tax assets and liabilities are not discounted.

Pension costs

Pension costs represent amounts paid to one of the group's pension schemes. Details of the schemes are given in the financial statements of MITIE Group PLC.

NOTES TO THE ACCOUNTS
Year ended 31 March 2002

2. OPERATING LOSS is stated after charging:

	2002 £	2001 £
Depreciation	10,207	11,055
Auditors' remuneration - audit services	2,100	1,750
Loss on disposal of tangible fixed assets	-	789
	<u> </u>	<u> </u>

3. INTEREST

	2002 £	2001 £
Interest receivable		
Bank interest	2,842	5,337
	<u> </u>	<u> </u>
Interest payable	£	£
Loan stock interest	-	2,625
Other interest	-	5
	<u> </u>	<u> </u>
	-	2,630
	<u> </u>	<u> </u>

NOTES TO THE ACCOUNTS
Year ended 31 March 2002

4. TAX ON LOSS ON ORDINARY ACTIVITIES

The standard rate of current tax for the year, based on the UK standard rate of corporation tax is 30% (2001: 30%). The current tax credit for the year exceeds 30% (2001: is less than 30%) for the reasons set out in the following reconciliation:

	2002 £	2001 £
Loss on ordinary activities before tax	(30,535)	(70,834)
	£	£
Tax on loss on ordinary activities at standard rate	(9,161)	(21,250)
Factors affecting the charge:		
- disallowable expenses	928	524
- capital allowances for period in deficit of depreciation	203	1,004
- loss on disposal of tangible fixed assets	-	237
UK corporation tax credit for the year	(8,030)	(19,485)
Deferred tax		
Timing differences, origination and reversal:		
- current year	(202)	-
- prior years	(1,807)	-
Prior years		
UK corporation tax	-	(568)
Tax credit on loss on ordinary activities	(10,039)	(20,053)

The company is not aware of any factors that may materially affect the future tax charge.

5. DIVIDENDS

	2002 £	2001 £
Ordinary:		
Final proposed of nil (2001: 12p) per share	-	3,900

NOTES TO THE ACCOUNTS
Year ended 31 March 2002**6. TANGIBLE FIXED ASSETS**

Summary	Plant and office equipment £	Motor vehicles £	Total £
Cost			
At 1 April 2001	3,738	32,115	35,853
Additions	2,793	9,218	12,011
	<hr/>	<hr/>	<hr/>
At 31 March 2002	6,531	41,333	47,864
	<hr/>	<hr/>	<hr/>
Depreciation			
At 1 April 2001	1,873	7,585	9,458
Charge for the year	1,026	9,181	10,207
	<hr/>	<hr/>	<hr/>
At 31 March 2002	2,899	16,766	19,665
	<hr/>	<hr/>	<hr/>
Net book value			
At 31 March 2002	3,632	24,567	28,199
	<hr/>	<hr/>	<hr/>
At 31 March 2001	1,865	24,530	26,395
	<hr/>	<hr/>	<hr/>

Capital commitments

At 31 March 2002 the directors had authorised capital expenditure of nil (2001: nil).

7. WORK IN PROGRESS

	2002 £	2001 £
Work in progress	45,742	115,859
Payments on account	(5,180)	(9,381)
	<hr/>	<hr/>
	40,562	106,478
	<hr/>	<hr/>

NOTES TO THE ACCOUNTS
Year ended 31 March 2002

8. DEBTORS	2002	2001
	£	£
Trade debtors	367,917	101,304
Amounts owed by group undertakings	131,924	159,373
Other debtors	212	46
Prepayments and accrued income	800	2,220
Group relief receivable	12,980	26,341
Value added tax	-	3,135
Deferred tax asset	2,009	-
	<u>515,842</u>	<u>292,419</u>

A deferred tax asset of £2,009 has been recognised at 31 March 2002 (2001: nil). This asset relates to negative capital allowances. The directors are of the opinion that suitable profits will be available in the periods in which these differences will reverse.

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2002	2001
	£	£
Convertible redeemable unsecured loan stock (see note 10)	17,500	-
Payments on account	3,396	1,319
Bank overdraft	22,860	-
Trade creditors	310,101	206,595
Amounts owed to group undertakings	2,532	11,676
Other taxes and social security costs	24,545	4,131
Other creditors	875	2,625
Accruals and deferred income	2,834	4,526
Proposed dividend	1,300	3,900
	<u>385,943</u>	<u>234,772</u>

10. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR	2002	2001
	£	£
Convertible redeemable unsecured loan stock 2007	<u>-</u>	<u>17,500</u>

The convertible redeemable unsecured loan stock may be converted at the holder's option into fully paid ordinary shares of £1 each at any time to 31 August 2007.

The loan stock was converted to £1 'B' ordinary shares on 17 May 2002.

NOTES TO THE ACCOUNTS
Year ended 31 March 2002

11. CALLED UP SHARE CAPITAL	2002 £	2001 £
Authorised		
25,500 £1 'A' ordinary shares	25,500	25,500
24,500 £1 'B' ordinary shares	24,500	24,500
	<u>50,000</u>	<u>50,000</u>
	£	£
Allotted and fully paid		
25,500 £1 'A' ordinary shares	25,500	25,500
7,000 £1 'B' ordinary shares	7,000	7,000
	<u>32,500</u>	<u>32,500</u>

Rights attached to shares

The holders of the £1 'A' ordinary shares and the £1 'B' ordinary shares are entitled to a dividend as decided by the Board. Thereafter, MITIE Group PLC, the holder of the £1 'A' ordinary shares, is entitled to one half of the company's annual profits available for distribution less the above amount already paid, together with any arrears of such cumulative dividends unpaid from any previous financial year.

Thereafter, the balance of profits available for distribution may be distributed amongst the holders of each class of share pari passu.

Both classes of shareholder have equal voting rights.

12. PROFIT AND LOSS ACCOUNT

	£
At 1 April 2001	186,656
Retained loss for the financial year	(20,496)
	<u>166,160</u>
At 31 March 2002	

NOTES TO THE ACCOUNTS
Year ended 31 March 2002

13. RECONCILIATION OF MOVEMENTS IN SHAREHOLDERS' FUNDS	2002	2001
	£	£
Loss for the financial year	(20,496)	(50,781)
Dividends	-	(3,900)
Net reduction to shareholders' funds	(20,496)	(54,681)
Opening shareholders' funds	219,156	273,837
Closing shareholders' funds	198,660	219,156

14. RECONCILIATION OF OPERATING LOSS TO NET CASH OUTFLOW FROM OPERATING ACTIVITIES	2002	2001
	£	£
Operating loss	(33,377)	(73,541)
Depreciation charges	10,207	11,055
Loss on disposal of tangible fixed assets	-	789
Decrease/(increase) in work in progress	65,916	(51,876)
(Increase)/decrease in debtors	(234,609)	196,862
Increase/(decrease) in creditors	115,161	(297,602)
Net cash outflow from operating activities	(76,702)	(214,313)

15. ANALYSIS OF CHANGES IN NET FUNDS/(DEBT)	At 1 April 2001	Cash flow	Non-cash changes	At 31 March 2002
	£	£	£	£
Cash at bank and in hand	46,136	(46,136)	-	-
Overdraft	-	(22,860)	-	(22,860)
Debt due within one year	-	-	(17,500)	(17,500)
Debt due after one year	(17,500)	-	17,500	-
	28,636	(68,996)	-	(40,360)

NOTES TO THE ACCOUNTS
Year ended 31 March 200216. RECONCILIATION OF NET CASH FLOW TO MOVEMENT
IN NET (DEBT)/FUNDS

	2002 £	2001 £
Net funds at beginning of year	28,636	309,629
Decrease in cash in the year	(68,996)	(280,993)
Net (debt)/funds at end of year	<u>(40,360)</u>	<u>28,636</u>

17. FINANCIAL COMMITMENTS

Operating leases

At 31 March 2002 the company had no annual commitments under non-cancellable operating leases (2001: nil).

Commitments on behalf of group undertakings

The company is party with other group undertakings to cross-guarantees of each other's bank overdrafts. As at 31 March 2002, the overall commitment was nil (2001: nil).

18. DIRECTORS

	2002 £	2001 £
The emoluments of directors of the company were:		
Fees and other emoluments (excluding pension contributions)	<u>44,980</u>	<u>40,034</u>

Messrs D M Telling, C S Acheson and I R Stewart are remunerated by MITIE Group PLC and Messrs D Freeman and T G Lewis are remunerated by MITIE Engineering Services Limited for their services to the group as a whole. It is not practicable to allocate their remuneration between their services as directors of MITIE Air Conditioning (West) Limited and their services as directors of other group companies.

	No.	No.
The number of directors who were members of a defined benefit pension scheme	<u>1</u>	<u>1</u>

Messrs D M Telling, C S Acheson and I R Stewart are directors of MITIE Group PLC and their emoluments and pension details are disclosed in the group accounts.

One of the directors exercised options in the shares of the ultimate group company, MITIE Group PLC, during the year (2001: none).

NOTES TO THE ACCOUNTS
Year ended 31 March 2002

19. EMPLOYEES

Number of employees

The average number of persons (including directors) employed by the company during the year was:

	2002 No.	2001 No.
Administration and management	4	4
Employment costs	£	£
Wages and salaries	91,060	96,976
Social security costs	10,314	10,851
Other pension costs	6,435	7,088
	107,809	114,915

20. RELATED PARTY TRANSACTIONS

MITIE Group PLC is the holder of the 'A' ordinary shares and is a 78% shareholder in MITIE Air Conditioning (West) Limited.

During the year, MITIE Air Conditioning (West) Limited provided the installation of air conditioning systems at an amount of £285,180 (2001: £385,882) to companies within MITIE Group PLC, on normal commercial terms. An amount of £10,303 (2001: £43,373) is included in debtors in respect of these services.

During the year MITIE Air Conditioning (West) Limited purchased goods and services of £13,167 (2001: £13,595) from companies within MITIE Group PLC, on normal commercial terms. An amount of £2,532 (2001: nil) is included in creditors in respect of these services.

During the year, MITIE Air Conditioning (West) Limited paid management charges of £58,499 (2001: £66,663) to companies within MITIE Group PLC. An amount of £5,621 (2001: nil) is included in debtors in respect of these charges.

MITIE Air Conditioning (West) Limited provided a loan of nil (2001: £51,000) to MITIE Group PLC in the year. An amount of £116,000 (2001: £116,000) remained outstanding at the year end in respect of this loan and loans made in prior years.

NOTES TO THE ACCOUNTS

Year ended 31 March 2002

21. PENSION ARRANGEMENTS

For the purposes of FRS 17, the company has been unable to identify its share of the underlying assets and liabilities in the main group scheme, the MITIE Group Pension Scheme, on a consistent and reasonable basis. Therefore, following full implementation of FRS 17, the company will account for contributions to the scheme as if it were a defined contribution scheme. At 31 March 2002, the valuation of the scheme for the purposes of FRS 17 showed a net pension liability as set out in note 25 of the report and accounts of MITIE Group PLC.

22. PARENT UNDERTAKING AND CONTROLLING PARTY

The directors regard MITIE Group PLC, a company registered in Scotland, as the company's ultimate parent undertaking and controlling party. MITIE Group PLC is both the smallest and largest group for which group accounts are prepared. Copies of the group financial statements can be obtained from the Company Secretary at the registered office.

DETAILED PROFIT AND LOSS ACCOUNT
Year ended 31 March 2002

	2002 £	2001 £
TURNOVER	1,284,250	907,817
Cost of sales	(1,096,992)	(743,970)
GROSS PROFIT	<u>187,258</u>	<u>163,847</u>
ADMINISTRATIVE EXPENSES		
Management charges payable	58,499	66,663
Salaries, including directors' salaries	108,716	115,780
Insurance	4,530	6,850
Telephone	2,068	2,542
Postage, stationery and advertising	9,456	10,461
Entertaining	3,094	247
Motor expenses	12,046	14,934
Computer costs	6,653	1,493
Trade subscriptions	202	84
Education and training	1,089	95
Bank charges	2,000	2,000
Audit fee	2,100	1,750
Legal and professional	(200)	2,599
Sundry expenses	175	46
Depreciation	10,207	11,055
Loss on disposal of tangible fixed assets	-	789
	<u>(220,635)</u>	<u>(237,388)</u>
OPERATING LOSS	<u>(33,377)</u>	<u>(73,541)</u>