

COMPANY REGISTRATION NUMBER 5963909

**ABESU LIMITED**  
**COMPANY LIMITED BY GUARANTEE**  
**UNAUDITED FINANCIAL STATEMENTS**  
**31 MARCH 2011**

Charity Number 1117700



**WALTER HUNTER & CO LIMITED**

Chartered Accountants  
24 Bridge Street  
Newport  
South Wales  
NP20 4SF

**ABESU LIMITED  
COMPANY LIMITED BY GUARANTEE**

**FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2011**

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# **ABESU LIMITED COMPANY LIMITED BY GUARANTEE**

## **TRUSTEES ANNUAL REPORT**

**YEAR ENDED 31 MARCH 2011**

The trustees have pleasure in presenting their report and the unaudited financial statements of the charity for the year ended 31 March 2011

### **REFERENCE AND ADMINISTRATIVE DETAILS**

<b>Registered charity name</b>	ABESU Limited
<b>Charity registration number</b>	1117700
<b>Principal office</b>	17 Whitcliffe Drive Penarth Vale of Glamorgan CF64 5RY

### **THE TRUSTEES**

The trustees who served the company during the period were as follows

Mr T Merrill  
Mrs M Merrill  
Mr A Green  
Mr J Sloane  
Mr R West  
Mrs A Rodrigues  
Mr S Merrill

**Secretary** Mrs M Merrill

**Independent examiner** Mr Jonathan Rhodes BSc (Hons) FCA  
24 Bridge Street  
Newport  
South Wales  
NP20 4SF

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The charity is governed by its Memorandum and Articles of Association and is a charity registered with the Charity Commission

The charity's objects are to support initiatives designed to advance sustainable responses to the relief of poverty in Africa

The objectives and activities of the charity are set out in its governing document

The current trustees of the charity were those intricately involved in the establishment of the charity and continue to be committed to meeting its objectives. The board meets at least six times a year together at a location when possible and otherwise by teleconference

# **ABESU LIMITED COMPANY LIMITED BY GUARANTEE**

## **TRUSTEES ANNUAL REPORT *(continued)***

### **YEAR ENDED 31 MARCH 2011**

The Trustees of ABESU have not changed since its establishment and this year reflects a continuing consistency in approach on all fronts. The programme of supporting ABESU's partner organisation in Zambia, The Mitengo Women's Co-operative, to build twenty houses for co-operative members (with VIP toilets) each year has continued and has been complemented with the building of a Health Post from which a government funded nurse can operate.

Most importantly ABESU undertook a major review of all aspects of operations in Zambia during the accounting period. This was facilitated by co-operative members themselves with the support of a number of students and young people employed to independently oversee the completion of a detailed questionnaire filled in by every house holder. The exercise was overseen by two ABESU Trustees. The evaluation revealed the need to strengthen procurement procedures and to ensure that materials were used to construct robust houses. A new Bill of Materials was adopted and the establishment of a Construction Monitoring Team. In addition, discussions about the allocation of houses and the long term future of ABESU funding and the project were instigated. Most importantly it was found that many houses required repairs of some sort or another and funds were allocated for this purpose.

Trustees met regularly throughout the year to update the overall strategy and address operational matters. The UK Administrator changed and procedures and practices were strengthened. The Board addressed the continuing need to finance the charity and diversify its funding base. Approaches have been adopted that will centre around increasing the number of regular givers and complement sources of current income such as grants from foundations and trusts.

#### **Public Benefit**

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

### **OBJECTIVES AND ACTIVITIES**

#### **Impact on families**

It is clear that housing has a significant impact on the economic security of householders, their self esteem and their practical ability to become involved in income generating activities. In addition ABESU note that the health and well being of household members has increased and there are plans to assess this benefit in the coming year. Housing for Mitengo women co-operative members has increased the collective commitment towards the co-operative and efforts towards the target of building further homes.

# **ABESU LIMITED COMPANY LIMITED BY GUARANTEE**

## **TRUSTEES ANNUAL REPORT** *(continued)*

### **YEAR ENDED 31 MARCH 2011**

#### **ACHIEVEMENTS AND PERFORMANCE**

Due to strong connections with Zambia, its culture, community and government structures, the charity has managed to deliver funds that are very well used and accounted for at a project level. The Mitengo Co-operative is made up of 200 women led families and supported by a paid Secretariat. This is supported by a professional advisory group.

Full progress reports are regularly received and the programme of building has been on schedule notwithstanding greater extremes of weather.

Overall the project has been crafted to be very simple in concept and outcome. As a result very few difficulties have been encountered.

It has been encouraging to witness the construction of the clinic, financed from the Waterloo Foundation via ABESU, and a Mitengo Office trading post and training rooms on the Great East Road. Further progress has been made towards commissioning the first three-classroom block of the school.

#### **FINANCIAL REVIEW**

Financial management and fundraising

ABESU is supported by a growing number of large donors and donors giving one-off and monthly donations through direct debits.

Each board meeting considers a detailed report on the financial position of the charity and takes decisions accordingly.

The financial position of the charity has gradually improved and reserves of £45,000 have been achieved to underpin the operational transactions.

Funds have been available for the employment of a part-time administrator in order to service the board, arrange events and oversee the funding data.

#### **PLANS FOR FUTURE PERIODS**

The current strategy is to build at least 20 houses a year to a total of 200. At that point a review will be undertaken and the strategy either continued in Chongwe or elsewhere in Zambia. Additional infrastructure support will be required as the project grows in addition to the current provision of a 4x4 vehicle. This may include support to the Mitengo Secretariat, equipped offices etc.

The model of intervention to tackle poverty through self build housing as originally devised by ABESU with Mitengo is proving operationally successful, however these are early days and a full review is planned to assess the degree of empowerment among women, the increase in their skills and capacity and the value of other outcomes which are not initially anticipated.

The board has continued to take care to address issues of project sustainability and impact given the challenges to fundraising that are becoming more severe.

**ABESU LIMITED  
COMPANY LIMITED BY GUARANTEE**

**TRUSTEES ANNUAL REPORT** *(continued)*

**YEAR ENDED 31 MARCH 2011**

**RESPONSIBILITIES OF THE TRUSTEES**

The trustees (who are also the directors of Abesu Limited for the purposes of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice)

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 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,

prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities

**INDEPENDENT EXAMINER**

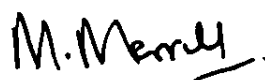
Mr Jonathan Rhodes BSc (Hons) FCA has been re-appointed as independent examiner for the ensuing year

**SMALL COMPANY PROVISIONS**

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006

Signed by order of the trustees

17 Whitcliffe Drive  
Penarth  
Vale of Glamorgan  
CF64 5RY



MRS M MERRILL  
Company Secretary

22<sup>nd</sup> December 2011

**ABESU LIMITED  
COMPANY LIMITED BY GUARANTEE**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ABESU LIMITED  
YEAR ENDED 31 MARCH 2011**

I report on the accounts of the charity for the year ended 31 March 2011 set out on pages 7 to 14

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINER**

The charity's trustees (who are also the directors of Abesu Limited for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the 1993 Act), as amended by section 28 of the Charities Act 2006) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to

- examine the accounts (under section 43(3)(a) of the 1993 Act, as amended),
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 43(7)(b) of the 1993 Act, as amended), and
- to state whether particular matters have come to my attention.

**BASIS OF INDEPENDENT EXAMINER'S STATEMENT**

My examination was carried out in accordance with the 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 I do not express an audit opinion on whether the accounts present a 'true and fair view'.

**ABESU LIMITED  
COMPANY LIMITED BY GUARANTEE**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ABESU LIMITED**  
*(continued)*

**YEAR ENDED 31 MARCH 2011**

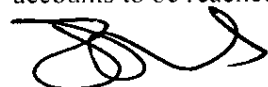
**INDEPENDENT EXAMINER'S STATEMENT**

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 trustees have not met the requirements to ensure that

- proper accounting records are kept (in accordance with section 386 of the Companies Act 2006), and
- accounts are prepared which agree 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, or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached



Mr Jonathan Rhodes BSc (Hons) FCA  
Independent examiner

24 Bridge Street  
Newport  
South Wales  
NP20 4SF

22<sup>nd</sup> December 2011



**ABESU LIMITED**  
**COMPANY LIMITED BY GUARANTEE**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31 MARCH 2011**

	Note	Total Funds 2011 £	Total Funds 2010 £
<b>INCOMING RESOURCES</b>			
Incoming resources from generating funds			
Voluntary income	2	65,347	86 295
Investment income	3	—	5
<b>TOTAL INCOMING RESOURCES</b>		<b>65,347</b>	<b>86,300</b>
<b>RESOURCES EXPENDED</b>			
Charitable activities	4/5	(41,843)	(103 608)
Governance costs	6	(874)	(914)
<b>TOTAL RESOURCES EXPENDED</b>		<b>(42,717)</b>	<b>(104 522)</b>
<b>NET INCOMING/(OUTGOING) RESOURCES FOR THE YEAR</b>	7	<b>22,630</b>	<b>(18 222)</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		22,874	41 096
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>45,504</b>	<b>22 874</b>

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared

All of the above amounts relate to continuing activities

**ABESU LIMITED**  
**COMPANY LIMITED BY GUARANTEE**  
**BALANCE SHEET**  
**31 MARCH 2011**

	Note	2011 £	2010 £
<b>FIXED ASSETS</b>			
Tangible assets	9	1,763	—
<b>CURRENT ASSETS</b>			
Debtors	10	6,709	8,244
Cash at bank		<u>37,251</u>	<u>15,305</u>
		43,960	23,549
<b>CREDITORS: Amounts falling due within one year</b>	11	<u>(219)</u>	<u>(675)</u>
<b>NET CURRENT ASSETS</b>		<b>43,741</b>	<b>22,874</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>45,504</b>	<b>22,874</b>
<b>NET ASSETS</b>		<b>45,504</b>	<b>22,874</b>
<b>FUNDS</b>			
Restricted income funds	12	—	—
Unrestricted income funds	13	<u>45,504</u>	<u>22,874</u>
<b>TOTAL FUNDS</b>		<b>45,504</b>	<b>22,874</b>

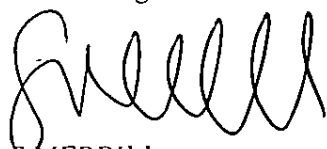
The trustees are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477 and that no member or members have requested an audit pursuant to section 476 of the Act

The trustees acknowledge their responsibilities for

- (i) ensuring that the company keeps adequate accounting records which comply with section 386 of the Act and
- (ii) preparing financial statements 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 its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006 and with the Financial Reporting Standard for Smaller Entities (effective April 2008)

These financial statements were approved by the members of the committee on the 22<sup>nd</sup> December 2011 and are signed on their behalf by



MR SMERRILL

Company Registration Number 5963909

**ABESU LIMITED  
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2011**

**1 ACCOUNTING POLICIES**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in March 2005 (SORP 2005) and the Companies Act 2006 and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

**Incoming Resources**

Incoming resources are accounted for on an accruals basis except appeal and donation income which is recognised when received

**Investment income**

Bank interest received is included on an accruals basis

**Deferred income**

In accordance with the Statement of Recommended Practice for Accounting and Reporting by charities(effective April 2005) issued by the Charity Commission for England & Wales grants received in advance and specified by the donor as relating to specific accounting periods or alternatively which are subject to conditions which are still to be met, and which are outside the control of the charity or where it is uncertain whether the conditions can or will be met, are deferred on an accruals basis to the period to which they relate. Such deferrals are shown in the notes to the accounts and the sums involved are shown as creditors in the accounts

**Fund accounting**

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment

Restricted funds have been provided to the charity for particular purposes, and it is the policy of the board of trustees to carefully monitor the application of those funds in accordance with the restrictions placed upon them

There is no formal policy of transfer between funds or on the allocation of funds to designated funds, other than that described above. Any other proposed transfer between funds would be considered on the particular circumstances

**ABESU LIMITED  
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2011**

**1 ACCOUNTING POLICIES** *(continued)*

**Resources expended**

Expenditure within the relevant activity categories of resources are recognised when there is a legal and constructive obligation committing the charity to expenditure, as described in Financial Reporting Standards 5 and 12

In particular the policy for including items within costs of generating funds, charitable activities and governance costs is

**Costs of generating funds**

Costs are included in generating income resources from all sources other than from undertaking charitable activity

**Charitable activities**

Costs included in charitable activities comprise all resources applied by the charity in undertaking its work to meet its charitable objectives as opposed to the cost of raising the funds to finance these activities and governance costs

**Governance costs**

Included are the costs of governance arrangements which relate to the general running of the charity as opposed to the direct management functions inherent in generating funds, service delivery and programme or project work

**Taxation**

As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the company and is therefore included in the relevant costs in the Statement of Financial Activities

**Fixed assets**

All fixed assets are initially recorded at cost

**Depreciation**

Depreciation is calculated so as to write off the cost of an asset less its estimated residual value, over the useful economic life of that asset as follows

Motor Vehicle - 50% p a straight line

**ABESU LIMITED**  
**COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2011**

**2 VOLUNTARY INCOME**

	Unrestricted Funds £	Total Funds 2011 £	Total Funds 2010 £
<b>Donations</b>			
Donations	53,597	53,597	65,267
Gift Aid	5,750	5,750	9,231
Enfys Zambia	—	—	1,797
The Deloitte Foundation	5,000	5,000	—
The Community of the Presentation Trust	1,000	1,000	—
<b>Grants receivable</b>			
Welsh Assembly Government	—	—	10,000
	<u>65,347</u>	<u>65,347</u>	<u>86,295</u>

**3 INVESTMENT INCOME**

	Total Funds 2011 £	Total Funds 2010 £
Other interest receivable	—	5

**4. COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE**

	Unrestricted Funds £	Total Funds 2011 £	Total Funds 2010 £
Development site costs	31,235	31,235	90,158
Support costs	10,608	10,608	13,450
	<u>41,843</u>	<u>41,843</u>	<u>103,608</u>

**5 COSTS OF CHARITABLE ACTIVITIES BY ACTIVITY TYPE**

	Activities undertaken directly £	Support costs £	Total Funds 2011 £	Total Funds 2010 £
Development site costs	<u>31,235</u>	<u>10,608</u>	<u>41,843</u>	<u>103,608</u>

**6 GOVERNANCE COSTS**

	Unrestricted Funds £	Total Funds 2011 £	Total Funds 2010 £
Accountancy fees	646	646	646
Bank charges	228	228	268
	<u>874</u>	<u>874</u>	<u>914</u>

**ABESU LIMITED**  
**COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2011**

**6 GOVERNANCE COSTS** *(continued)*

There were no expenses paid to Trustees during the year (2010 Nil)

**7 NET INCOMING/(OUTGOING) RESOURCES FOR THE YEAR**

This is stated after charging

	2011	2010
	£	£
Depreciation	<u>77</u>	<u>1,876</u>

**8 STAFF COSTS AND EMOLUMENTS**

No salaries or wages have been paid to employees, including the members of the committee, during the year

**9. TANGIBLE FIXED ASSETS**

	Motor Vehicles £
<b>COST</b>	
At 1 April 2010	5,000
Additions	<u>1,840</u>
<b>At 31 March 2011</b>	<u><b>6,840</b></u>
<b>DEPRECIATION</b>	
At 1 April 2010	5,000
Charge for the year	<u>77</u>
<b>At 31 March 2011</b>	<u><b>5,077</b></u>
<b>NET BOOK VALUE</b>	
<b>At 31 March 2011</b>	<u><b>1,763</b></u>
At 31 March 2010	<u>—</u>

**10 DEBTORS**

	2011	2010
	£	£
Other debtors	5,052	8,244
Prepayments	<u>1,657</u>	—
	<u><b>6,709</b></u>	<u><b>8,244</b></u>

**11 CREDITORS: Amounts falling due within one year**

	2011	2010
	£	£
Accruals	<u>219</u>	<u>675</u>

**ABESU LIMITED  
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2011**

**12 RESTRICTED INCOME FUNDS**

**Balance at 1 Apr 2010  
and at 31 Mar 2011**

**£**  
—  
—  
—

There have been no movements on restricted funds during the year ended 31 March 2011

**13 UNRESTRICTED INCOME FUNDS**

	<b>Balance at 1 Apr 2010</b>	<b>Incoming resources</b>	<b>Outgoing resources</b>	<b>Balance at 31 Mar 2011</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General Funds	<u>22,874</u>	<u>65,347</u>	<u>(42,717)</u>	<u>45,504</u>

**14 ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b>Tangible fixed assets</b>	<b>Net current assets</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Unrestricted Income Funds	<u>1,763</u>	<u>43,741</u>	<u>45,504</u>
Total Funds	<u>1,763</u>	<u>43,741</u>	<u>45,504</u>

**15. COMPANY LIMITED BY GUARANTEE**

The charity is incorporated under the Companies Act 2006 and is limited by guarantee, each member having undertaken to contribute such amounts not exceeding one pound as may be required in the event of the company being wound up whilst he or she is still a member or within one year thereafter

There are 5 members of the company (2010 5 members)

**ABESU LIMITED  
COMPANY LIMITED BY GUARANTEE  
MANAGEMENT INFORMATION  
YEAR ENDED 31 MARCH 2011**

**The following pages do not form part of the statutory financial statements  
which are the subject of the independent examiner's report on pages 5 to 6**



**ABESU LIMITED**  
**COMPANY LIMITED BY GUARANTEE**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31 MARCH 2011**

	2011 £	2010 £
<b>INCOMING RESOURCES</b>		
<b>VOLUNTARY INCOME</b>		
Donations	53,597	65,267
Gift Aid	5,750	9,231
Enfys Zambia	–	1,797
The Deloitte Foundation	5,000	–
The Community of the Presentation Trust	1,000	–
Welsh Assembly Government	–	10 000
	<u>65,347</u>	<u>86 295</u>
<b>INVESTMENT INCOME</b>		
Other interest receivable	–	5
	<u>–</u>	<u>5</u>
<b>TOTAL INCOMING RESOURCES</b>	<u>65,347</u>	<u>86 300</u>
<b>RESOURCES EXPENDED</b>		
<b>CHARITABLE ACTIVITIES</b>		
Establishment - Other	26,766	65,870
Legal & professional - Other	213	11 790
Office expenses - Other	1,133	2,909
Depreciation	77	1,876
Project management	1,756	6,286
Event costs	923	3,427
Nurse salary	1,597	–
UK Co-ordinator	8,019	8,854
Motor and travel expenses	525	2,571
Other office costs	834	25
	<u>41,843</u>	<u>103,608</u>
<b>GOVERNANCE COSTS</b>		
Accountancy fees	646	646
Bank charges	228	268
	<u>874</u>	<u>914</u>
<b>TOTAL RESOURCES EXPENDED</b>	<u>42,717</u>	<u>104,522</u>
<b>NET INCOMING/(OUTGOING) RESOURCES FOR THE YEAR</b>	<u>22,630</u>	<u>(18,222)</u>

**ABESU LIMITED**  
**COMPANY LIMITED BY GUARANTEE**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31 MARCH 2011**

	2011 £	2010 £
<b>CHARITABLE ACTIVITIES</b>		
<b>Development site costs</b>		
<i>Activities undertaken directly</i>		
Establishment - Other	26,766	65 870
Legal & professional - Other	—	11,560
Office expenses - Other	116	1,139
Depreciation	77	1,876
Project management	1,756	6 286
Event costs	923	3 427
Nurse salary	1,597	—
	<u>31,235</u>	<u>90 158</u>
<i>Support costs</i>		
Legal & professional - Other	213	230
Office expenses - Other	1,017	1,770
UK Co-ordinator	8,019	8,854
Motor and travel expenses	525	2,571
Other office costs	834	25
	<u>10,608</u>	<u>13,450</u>
	<u>41,843</u>	<u>103,608</u>
	<u>41,843</u>	<u>103,608</u>