

Border Union Agricultural Society
(A company limited by guarantee)

ANNUAL REPORT AND ACCOUNTS

for the year ended

30th SEPTEMBER 2009

**Springwood Park
Kelso
TD5 8LS**

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Border Union Agricultural Society Limited
Annual Report of the Management Committee

The Committee of management have pleasure in presenting their Annual Report and the Audited Accounts for the year ended 30th September 2009.

Legal and Administrative Status

The Border Union Agricultural Society was instituted in 1813. The Society has a written Constitution and Rules. It is registered as a Scottish Charity with Inland Revenue No. SC016869. The legal status of the Society changed to a Company limited by guarantee with effect from 1st November 2001 with a company number SC214525.

Objectives of the Society

The objectives of the Society shall be the advancement of Agriculture, the improvement of stock, the encouragement of those arts with which Agriculture and Industry and the rearing of Livestock are associated, and the promotion of Agriculture, Manufacture and Pastoral interest generally. The means to be employed for these ends shall include the holding of an Annual General Competition, a Ram Sale or any other measures calculated to advance the interest of Agriculture and its associated industries and the discussion of any matters associated with these objectives.

Organisation Structure

The business of the Society is conducted by a President, not more than fifteen Vice-Presidents, at least two of whom shall be full-time Farmers, a Committee of Management, Secretary and Treasurer, all of whom shall be elected at the Annual General Meeting.

The Committee of Management, at their first meeting following the Annual General Meeting, shall appoint a Chairman and a Vice-Chairman. The composition of the Management Committee is given in the Report to the Annual General Meeting issued to Members.

A full time remunerated executive staff undertakes the strategy/decisions of the committee of management. None of the Directors receive any remuneration.

Directors (making up the Committee of Management)

Directors: -	W.M. Potts (Chairman)	H Dodds (Vice-Chairman)	Mrs L. Robertson
	A. Armstrong	R.G. Dodd	A. Goodson
	C.D.N. Stewart	Miss J. Furness	M.G.M. Arnott
	T.D. Clark	G.F. Irving	G Barr
	T.G. Clark	J Fleming	J Petty
	D Stephen	Mrs K. Clark	G.W. Weir
	K Stewart	N Thomson	P Bowyer
	G Murray	D. Baird	M.J. Orr
	G Lee	Mrs S. Webster	

In accordance with company law, as the Company's Directors, we certify that:

- So far as we are aware, there is no relevant audit information of which the Company's Auditors are unaware; and
- As the Directors of the Company we have taken all the steps that we ought to have taken in order to make ourselves aware of the relevant audit information and to establish that the charity's Auditors are aware of that information.

Under the requirements of the Memorandum and Articles of Association the Directors are elected for five years and then retire. Mrs L. Robertson, A. Armstrong, R.G. Dodd, A. Goodson and C.D.N. Stewart retire by rotation and are not eligible for re-election

Company Secretary: - R.B. Wilson

Principle Address - Springwood Park
Kelso
TD5 8LS

Auditors - Rennie Welch LLP
Chartered Accountants & Registered Auditors
Academy House
KELSO
TD5 7AL

Bankers - Bank of Scotland
8/9 The Square
KELSO
TD5 7HQ

Royal Bank of Scotland (Canine Section)
St Dunstons
High Street
MELROSE
TD6 9PF

Solicitors - Stormonth Darling WS
Bank of Scotland Buildings
KELSO
TD5 7HQ

Charity Number - SC016869

Responsibilities of Committee of Management

The Society's Committee of Management are pleased to acknowledge their responsibilities in respect of the Accounts and to confirm that they are being complied with as follows:

Company law requires the Committee of Management to prepare financial statements for each financial year, which give a true and fair view of the state of the affairs of the charitable company as at the Balance Sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the Committee of Management should follow best practice and:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the company will continue on that basis

The Committee of Management is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Committee of Management is 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.

Auditors

Rennie Welch LLP, Chartered Accountants, offer themselves for re-appointment for the ensuing year.

Structure, Governance and Management

The Company was incorporated on 8th January 2001 and is governed by its Memorandum and Articles of Association.

The Company is managed by staff that is situated in the main office in Springwood Park, which is part of its own premises. Directors meet five times per year and also at the Annual General Meeting. The Directors authorise all the work of the Company. Various sub-groups exist to manage specific elements of the Company's activities under the convenorship of a Director, which allows the information to pass to the main Committee of Management.

The Directors are appointed by the Committee of Management to represent a cross-section of the organisation's interests. The Committee of Management maintains the skills requirements of the Directors under review and appoints such new Directors as required from time to time.

Director Induction and Training

Most Directors are already familiar with the practical work of the charity having attended the annual show and ram sale. All new Directors are provided with a document outlining the roles and responsibilities of Directors.

Reserves Policy

The Directors aim to keep the total value of the Company's reserves to fund approximately one half of one complete year of expenditure with no external income. With the main fund raising event being weather dependent it is felt that this is a prudent policy.

Additionally the Directors also wish to have a contingency fund to meet unforeseen events that could compromise the implementation of the Company's objectives.

Review of the Financial Position

Total expenditure for the year of £575,978 exceeded total income of £573,857 resulting in a deficit of £2,121, which has been deducted from the General Fund. The Committee of Management will continue to seek new funding to further the charity's objectives. Its financial position on a fund-by-fund basis is adequate to fulfil the charity's immediate obligations.

The Charity was fortunate that, despite a difficult summer for weather, its core events passed off in good weather conditions. All the events struggled to achieve the surpluses that were achieved in 2008. The Dog Show had fewer entries and has lost its main sponsor so income dropped by £8,615 with broadly similar costs. The Ram Sale income has dropped by £10,862 due to fewer rams being sold but costs were also reduced but only by £7,823. The Show income fell due to the drop in the trade stand income, which is a reflection on the general economic climate but costs were kept well in check ensuring that the show surplus only fell by £1,655. General incomes have risen but this is mainly down to the increased lets of £10,023. Unfortunately costs have risen particularly with regard to the property maintenance and heating and electricity.

Additions to Fixed Assets totalled £30,246 that included £19,800 for a tractor, £5,828 for water heaters, £2,400 for chairs and £2,218 for other equipment.

Review of Developments, Activities and Achievements

During the year to 30th September 2009, the Committee of Management have successfully achieved the objectives of the Border Union Agricultural Society through the staging of the annual Agricultural Show, Ram Sales and Dog Show.

There were no significant changes in the activities of the charity.

Plans for the Future

The Directors are intent on promoting the profile of the Company and its core events, which in turn will advance the Company's objectives. It is not anticipated that there will be changes to the three core events that advance these objectives.

Related Organisation

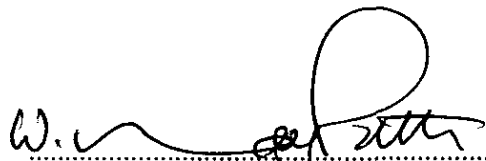
The Company owns all the shares in Border Union Limited from which it receives an annual service charge for organising and running lets of the showground and its buildings.

Risk management

The Committee of Management have assessed the major risks to which the charity is exposed, in particular those related to the operations and finance of the charity and are satisfied that systems are in place to mitigate exposure to the major risks. Procedures are in place to comply with health and safety of staff, volunteers and visitors.

The above report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Approved by the Committee of Management on 11th December 2009 and signed on their behalf by:


..... Chairman
W.M. Potts

Independent Auditors' Report to
The Trustees and Members of Border Union Agricultural Society Limited

We have audited the financial statements of Border Union Agricultural Society for the year ended 30th September 2009 which comprise the Statement of Financial Activities, Income and Expenditure Account, Balance Sheet and the related notes. The financial statements have been prepared under the accounting policies set out on page 9.

This report is made solely to the company's members, as a body, in accordance with Sections 495 and 496 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters that we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective Responsibilities of the Committee of Management and Auditors

The trustees (who are also the directors of the charity for the purposes of company law) responsibilities for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and for being satisfied that the financial statements give a true and fair view are set out on page 2 of the Annual Report.

We have been appointed auditors under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under Companies Act 2006 and report to you in accordance with those acts.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view, have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice and have been prepared in accordance with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006. We also report to you whether, in our opinion, the information given in the Management's Committee's Annual Report is consistent with those financial statements.

We also report to you if, in our opinion, the charity has not kept adequate and proper accounting records, if the charity's financial statements are not in agreement with these accounting records, if we have not received all the information and explanations we require for our audit, or if certain disclosures of management remuneration specified by law are not made.

Basis of Audit Opinion

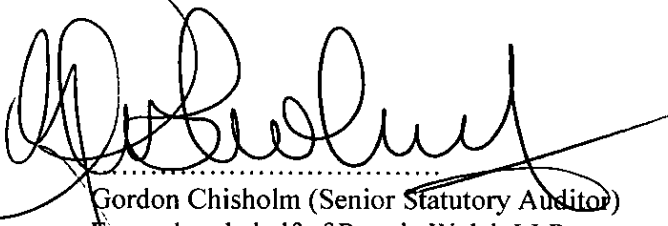
We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the Committee of Management in the preparation of the financial statements and of whether the accounting policies are appropriate to the Charity's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all of 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 the information in the financial statements.

Opinion

In our opinion:

- The financial statements give a true and fair view of the state of the charity's affairs as at 30th September 2009 and of its incoming resources and application of resources including its income and expenditure for the year then ended; and
- The financial statements have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- The financial statements have been properly prepared in accordance Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006; and
- the information given in the Trustees' Annual Report on pages 1-4 is consistent with the financial statements.



Gordon Chisholm (Senior Statutory Auditor)
For and on behalf of Rennie Welch LLP
Chartered Accountants and Statutory Auditor
Academy House
Shedden Park Road
Kelso
TD5 7AL

Date - 11-12-09

Border Union Agricultural Society
Statement of Financial Activities
For the year ended 30th September 2009

		<u>Unrestricted</u>	<u>Members</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
		<u>Funds</u>	<u>Income Fund</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
		<u>2009</u>	<u>2009</u>	<u>2009</u>	<u>2009</u>	<u>2008</u>
	Notes	£			£	£
Voluntary income		21,974			21,974	21,992
Activities for generating funds		112,275			112,275	102,262
Investment income		332			332	1,272
Incoming resources from charitable activities	2	401,446			401,446	423,927
Other incoming resources		-			-	-
		<u>536,027</u>	-	-	<u>536,027</u>	<u>549,453</u>
Costs of generating voluntary income	15	10,638			10,638	10,347
Fundraising trading: cost of goods sold and other costs	15	64,054		36,203	100,257	101,871
Investment management costs		-			-	-
Charitable activities	15	451,060			451,060	455,254
Governance costs	15	14,023			14,023	13,882
Other resources expended		-			-	-
		<u>539,775</u>	-	36,203	<u>575,978</u>	<u>581,354</u>
		(3,748)	-	(36,203)	(39,951)	(31,901)
Gross transfers between funds		-	-	-	-	-
Recognised gains and losses		(3,748)	-	(36,203)	(39,951)	(31,901)
		<u>(3,748)</u>	-	<u>(36,203)</u>	<u>(39,951)</u>	<u>(31,901)</u>
Total funds brought forward	11	205,733	21,828	512,416	739,977	771,878
Transfer between funds		1,627	(1,627)		-	-
Total Funds carried forward	11	<u>203,612</u>	<u>20,201</u>	<u>476,213</u>	<u>700,026</u>	<u>739,977</u>
Analysis of net assets between funds:						
Fixed Assets	6	78,783		777,237	856,020	898,616
Stock		5,012			5,012	6,327
Debtors	8	121,302			121,302	116,906
Investments		2			2	2
Cash on Hand		147			147	33
Bank overdraft	10	228,528	20,201	(301,024)	(52,295)	(72,125)
Creditors - amounts falling due within one year	10	(197,512)			(197,512)	(159,782)
Creditors - amounts falling due after more than one year	10	(32,650)			(32,650)	(50,000)
Total		<u>203,612</u>	<u>20,201</u>	<u>476,213</u>	<u>700,026</u>	<u>739,977</u>

There are no unrealised gains or losses arising in the year.

The Notes on pages 9 to 13 form an integral part of these financial statements

Border Union Agricultural Society
Income and Expenditure Account
for the year ended 30th September 2009

<u>2008</u>			<u>2009</u>
£			£
	Income		
21,992	Members' subscriptions		21,974
423,927	Direct charitable income	(Note 2)	401,446
525	Rents received for let of ground, buildings and equipment		760
100,575	Service charge – Border Union Ltd		110,598
1,272	Investment Income		332
<u>1,162</u>	Miscellaneous		<u>917</u>
<u>549,453</u>			<u>536,027</u>
	Expenditure		
281,326	Administration Expenses	(Note 3)	285,317
<u>300,028</u>	Direct Charitable Expenditure	(Note 4)	<u>290,661</u>
<u>581,354</u>			<u>575,978</u>
<u>(31,901)</u>	(Deficit) of income over expenditure		<u>(39,951)</u>

The notes on pages 9 to 13 form an integral part of these financial statements

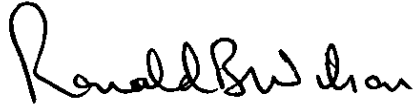
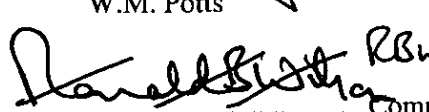
Border Union Agricultural Society
Company Number SC214525
Balance Sheet
as at 30th September 2009

<u>2008</u> £			<u>2009</u> £
	Fixed Assets		
898,616	Tangible Fixed Assets (Note 6)		856,020
	Current Assets		
6,327	Stock		5,012
116,906	Debtors (Note 8)		121,302
2	Investments (Note 7)		2
<u>33</u>	Cash at Bank and on Hand (Note 9)		<u>147</u>
123,268			126,463
	Current Liabilities		
	Creditors: amounts falling due within one year (Note 10)		<u>249,807</u>
<u>231,907</u>			
(108,639)	Net Current Liabilities		(123,344)
789,977	Total Assets Less Current Liabilities		732,676
	Creditors: amounts falling due after more than one year (Note 10)		(32,650)
(50,000)			
<u>739,977</u>	Net Assets		<u>700,026</u>
	Unrestricted Funds		
205,733	General Fund (Note 11)		203,612
21,828	Members Contributions (Note 11)		20,201
	Restricted Funds		
<u>512,416</u>	Capital Grants (Note 11)		<u>476,213</u>
<u>739,977</u>			<u>700,026</u>

These accounts are prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006 and with the Financial Reporting Standard for Smaller Entities (effective April 2008.)

These Accounts were approved by the Committee of Management on 11th December 2009 and signed on their behalf by:


 Chairman
 W.M. Potts

 
 Company Secretary
 R.B. Wilson

The notes on pages 9 to 13 form an integral part of these financial statements

Border Union Agricultural Society
Notes to the Accounts
for the year ended 30th September 2009

1. Accounting Policies

a) Scope and Basis of Accounts

The financial statements are prepared under the historical cost convention, modified to include the re-valuation of investments, and in accordance with applicable accounting standards and the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements comply with Statement of Recommended Practice: Accounting and reporting by Charities (SORP 2005) issued in March 2005 and Applicable UK Accounting Standards, with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

b) Depreciation

No Depreciation is calculated on the Showground and Car Park.

Other Fixed Assets have been depreciated so as to write off their cost over their anticipated useful lives by equal instalments at the following rates:

Buildings, etc. pre 31/10/01	-	10%
Buildings, etc. post 31/10/01	-	5%
Fittings	-	10%
Computer Equipment	-	100%

c) Grants Receivable

The policy on all grants receivable is that they are split between those for fixed assets and those of a general nature. The former are shown as restricted funds, and the latter included in Direct Charitable Income.

d) Fund Accounting

Details of the nature and purpose of the various funds, per note 11, are as follows:

Unrestricted General Fund

Unrestricted funds are available for use at the discretion of the directors in furtherance of the general objectives of the charity.

Money contributed by Members towards the new Development will be released over a twenty year period which corresponds with the period over which the Buildings etc. will be depreciated.

Restricted Funds

Grants received from Scottish Borders Enterprise (£223,347), the Scottish Executive (£383,444) and Scottish Borders Council (£117,253) were specifically for the purpose of building the function hall and are being reduced annually by depreciation over a twenty year period.

e) Charitable Income

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

f) Charitable Expenditure

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

g) Allocation of overhead and support costs

Overhead and support costs have been allocated between charitable activity, governance, generating voluntary income and fundraising trading. Overhead and support costs relating to charitable activities have been apportioned based on the Directors best estimate. The allocation of overhead and support costs is analysed in note 15.

h) Charitable activities

Costs of charitable activities include the costs of the ram sale, dog show and annual show along with an apportionment of overhead and support costs as shown in note 15.

i) Governance costs

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and legal fees together with an apportionment of overhead and support costs.

	<u>2009</u> £	<u>2008</u> £
2. <u>Direct Charitable Income</u>		
Annual Show	155,176	158,180
Ram Sale	106,920	117,782
Dog Show	<u>139,350</u>	<u>147,965</u>
	<u>401,446</u>	<u>423,927</u>
3. <u>Administration Expenses</u>		
Salaries, NIC, etc. (Note 5)	96,518	95,761
Office Costs	28,321	24,433
Bank Interest	10,142	13,627
General Insurance	10,782	10,633
Premises Costs	61,508	57,808
Depreciation	68,342	70,831
Audit Fees	3,385	3,535
Other Costs	5,494	4,673
Donations (Note 12)	825	25
Legal Fees	<u>-</u>	<u>-</u>
	<u>285,317</u>	<u>281,326</u>
4. <u>Direct Charitable Expenses</u>		
Show	111,517	112,326
Ram Sale	66,716	74,539
Dog Show	<u>112,428</u>	<u>113,163</u>
	<u>290,661</u>	<u>300,028</u>

5. Staff Costs

Wages and Salaries	62,980	65,068
Consultancy	<u>33,538</u>	<u>30,693</u>
	<u>96,518</u>	<u>95,761</u>

The average number of staff during the year was 6 (2008: 6).

6. Tangible Fixed Assets

<u>Cost</u>	<u>Showground & Car Park</u>	<u>Buildings, etc.</u>	<u>Fittings</u>	<u>Total</u>
As at 1st October 2008	5,990	1,334,282	196,968	1,537,240
Additions	-	-	30,246	30,246
Disposals	-	-	(4,500)	(4,500)
As at 30th September 2009	<u>5,990</u>	<u>1,334,282</u>	<u>222,714</u>	<u>1,562,986</u>

Depreciation

As at 1st October 2008	-	498,953	139,671	638,624
Charge for Year	-	58,092	14,750	72,842
On Disposals	-	-	(4,500)	(4,500)
As at 30th September 2009	<u>-</u>	<u>557,045</u>	<u>149,921</u>	<u>706,966</u>

Net Book Value

As at 30th September 2009	<u>5,990</u>	<u>777,237</u>	<u>72,793</u>	<u>856,020</u>
As at 1st October 2008	<u>5,990</u>	<u>835,329</u>	<u>57,297</u>	<u>898,616</u>

<u>2009</u>	<u>2008</u>
£	£

7. Investments

Investments represents:

100% holding in Border Union Limited	1	1
One share held in Border Machinery Ring.	<u>1</u>	<u>1</u>

8. Debtors

Accounts Receivable	6,802	16,331
Service Charge – Border Union Ltd	<u>114,500</u>	<u>100,575</u>
	<u>121,302</u>	<u>116,906</u>

Border Union Limited is invoiced for a service charge by Border Union Agricultural Society Limited for providing it with a property letting service.

9. Cash at Bank and on Hand

Bank - Current Accounts	-	-
Cash on Hand	<u>147</u>	<u>33</u>
	<u>147</u>	<u>91</u>

10. Creditors: Amounts Falling Due Within One Year

Accounts Payable	29,815	19,117
Accruals	5,400	5,400
V.A.T. due to Customs & Excise	17,075	9,863
Inter Company Account	116,397	100,402
Bank Overdraft	52,295	72,125
Hire Purchase Creditor	3,825	-
Bank Term Loan	<u>25,000</u>	<u>25,000</u>
	<u>249,807</u>	<u>231,907</u>

Creditors includes an inter-company accounts with Border Union Limited which represents money received less expenses paid on its behalf.

Creditors: Amounts Falling Due After more than one year

Hire Purchase Creditor	7,650	-
Bank Term Loan	<u>25,000</u>	<u>50,000</u>
	<u>32,650</u>	<u>50,000</u>

The term loan is to be repaid in four equal annual instalments, ending on 16th July 2011.

11. General Fund

	<u>2009</u>	<u>2008</u>
As at 1st October, 2008	205,733	199,804
Surplus/(Deficit) for Year	(3,748)	4,302
Transfer from Members Fund	<u>1,627</u>	<u>1,627</u>
	203,612	205,733
Members Contributions for Development	32,549	32,549
Additions in Year	-	-
Less Written Off	<u>(12,348)</u>	<u>(10,721)</u>
	<u>223,813</u>	<u>227,561</u>

This represents the net surpluses and deficits accumulated on the operations of the Society, plus contributions from Members for the Development written off over twenty years.

Restricted Fund: Capital Grants

As at 1st October, 2008	512,416	548,619
Depreciation for year	<u>(36,203)</u>	<u>(36,203)</u>
	<u>476,213</u>	<u>512,416</u>

12. Donations Paid

The following donations were made during the year:

Border Federation of J.A.C.	100	-
Royal Scottish Agricultural Benevolent Institute	200	-
Kelso & District Agricultural Discussion Society	50	-
Lauderdale Agricultural Discussion Society	50	-
Moredun Foundation	200	-
Royal Highland Education Trust	200	-
Kelso Christmas Lights Appeal	<u>25</u>	<u>25</u>
	<u>825</u>	<u>770</u>

13. Expenses

No expenses were paid to members of Committee of Management for attending internal and external meetings.

14. Capital Commitments and Contingent Liabilities

The Society had no capital commitments at 30th September 2009 (2008: £NIL) on developing the show-ground.

The Society had no contingent liabilities as at 30th September 2009 (2008: £NIL).

15 Allocation of Support Costs and Overheads

The breakdown of support costs and how these were allocated between governance and charitable activities is shown in the table below

		5% Vol Income	5% Governance	Fundraising Trading	Charitable Activities
Staff Costs	96,518	4,826	4,826	14,478	72,389
Office Costs	28,321	1,416	1,416	4,248	21,241
Bank Interest	10,142	507	507	1,521	7,607
General Insurance	10,782	539	539	1,617	8,087
Premises Costs	61,508	3,075	3,075	9,226	46,131
Depreciation	68,342	-	-	68,342	-
Audit Fees	3,385	-	3,385	-	-
Other Costs	5,494	275	275	824	4,121
Donations	825	-	-	-	825
Legal Fees	-	-	-	-	-
	<u>285,317</u>	<u>10,638</u>	<u>14,023</u>	<u>100,257</u>	<u>160,399</u>

The total support costs attributable to charitable activities is then apportioned in line with the accounting policy

The Charity undertook direct charitable activities in furtherance of its charitable activities as follows

Event Costs	Support Costs	Total
<u>290,661</u>	<u>285,317</u>	<u>575,978</u>