

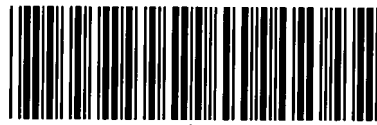
Registered number  
OC312281

Orchids Fostering For Children LLP

Accounts

31 March 2018

THURSDAY



A11 \*A7BØKVDU\* #285  
26/07/2018  
COMPANIES HOUSE

**Orchids Fostering For Children LLP**  
**Profit and Loss Account**  
**for the year ended 31 March 2018**

|  | 2018<br>£     | 2017<br>£       |
|--|---------------|-----------------|
| <b>Turnover</b>  | 70,170        | 249,207         |
| Cost of sales  | (54,302)      | (249,399)       |
| <b>Gross profit/(loss)</b>   | <u>15,868</u> | <u>(192)</u>    |
| Distribution costs   | -             | -               |
| Administrative expenses  | (6,322)       | (33,997)        |
| Other operating income   | -             | -               |
| <b>Operating profit/(loss)</b>   | <u>9,546</u>  | <u>(34,189)</u> |
| Profit on the disposal of tangible fixed assets  | -             | -               |
| Profit on the disposal of investments  | -             | -               |
| Gain on revaluation of investments   | -             | -               |
| Income from investments  | -             | -               |
| Interest receivable  | -             | -               |
| Interest payable   | -             | -               |
| <b>Profit/(loss) before members' remuneration and profit share</b>                             | <u>9,546</u>  | <u>(34,189)</u> |
| Members' remuneration charged as an expense  | -             | -               |
| <b>Profit/(loss) for the financial year available for discretionary division among members</b> | <u>9,546</u>  | <u>(34,189)</u> |

**Orchids Fostering For Children LLP**

Registered number:

OC312281

**Balance Sheet**

as at 31 March 2018

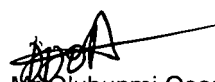
|   | Notes | 2018<br>£       | 2017<br>£       |
|---|-------|-----------------|-----------------|
| <b>Current assets</b>                                 |       |                 |                 |
| Debtors   | 7     | 2,714           | 18,734          |
| Prepayments   | 8     | -               | 4,409           |
| Cash at bank and in hand                              |       | 32,660          | 29,004          |
|   |       | <u>35,374</u>   | <u>52,147</u>   |
| <b>Creditors: amounts falling due within one year</b> | 9     | (46,148)        | (68,467)        |
| <b>Net current liabilities</b>                        |       | <u>(10,774)</u> | <u>(16,320)</u> |
| <b>Total assets less current liabilities</b>          |       | (10,774)        | (16,320)        |
| <b>Net liabilities attributable to members</b>        |       | <u>(10,774)</u> | <u>(16,320)</u> |
| <b>Represented by:</b>                                |       |                 |                 |
| Loans and other debts due to members                  | 12    | <u>(3,999)</u>  | <u>(8,399)</u>  |
| <b>Members' other interests</b>                       |       |                 |                 |
| Members' capital classified as equity                 |       | 100             | 100             |
| Other reserves  |       | <u>(6,875)</u>  | <u>(8,021)</u>  |
|   |       | <u>(6,775)</u>  | <u>(7,921)</u>  |
|   |       | <u>(10,774)</u> | <u>(16,320)</u> |
| <b>Total members' interests</b>                       |       |                 |                 |
| Loans and other debts due to members                  | 12    | <u>(3,999)</u>  | <u>(8,399)</u>  |
|   |       | (3,999)         | (8,399)         |
| Members' other interests                              |       | (6,775)         | (7,921)         |
|   |       | <u>(10,774)</u> | <u>(16,320)</u> |

For the year ended 31 March 2018 the LLP was entitled to exemption from audit under section 477 of the Companies Act 2006 (as applied to LLPs).

The members acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 (as applied to LLPs) with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the provisions applicable to LLPs subject to the small LLPs regime. The profit and loss account has not been delivered to the Registrar of Companies.

These accounts were approved by the members on 1 April 2018 and signed on their behalf by:

  
Mr Olubunmi Oseni  
Designated member

**Orchids Fostering For Children LLP**  
**Reconciliation of Members' Interests**  
**for the year ended 31 March 2018**  
**£**

|   | EQUITY                                  |                     |                |                | DEBT                                  |               |          | TOTAL                    |
|---|---|---------------------|----------------|----------------|---------------------------------------|---------------|----------|--------------------------|
|   | Members' capital (classified as equity) | Revaluation reserve | Other reserves | Total          | Members' capital (classified as debt) | Other amounts | Total    | Total members' interests |
| <b>Balance at 1 April 2017</b>  | 100                                     | -                   | (16,421)       | (16,321)       | -                                     | -             | -        | (16,321)                 |
| Members remuneration charged as an expense  |   |                     |                |                |                                       | -             | -        | -                        |
| Profit for the financial year available for discretionary division among members                          |   |                     | 9,546          | 9,546          |                                       |               |          | 9,546                    |
| <b>Members' interests after profit for the year</b>   | <b>100</b>                              | <b>-</b>            | <b>(6,875)</b> | <b>(6,775)</b> | <b>-</b>                              | <b>-</b>      | <b>-</b> | <b>(6,775)</b>           |
| Other divisions of profits  |   |                     | -              | -              |                                       | -             | -        | -                        |
| Gain on revaluation of land and buildings   |   | -                   |                | -              |                                       |               |          | -                        |
| Gain on revaluation of subsidiaries, associates and joint ventures  |   | -                   |                | -              |                                       |               |          | -                        |
| Introduced by members   | -                                       |                     |                | -              |                                       | -             | -        | -                        |
| Repaid to members   | -                                       |                     |                | -              |                                       | -             | -        | -                        |
| Transfer of retirement benefit liabilities to creditors in respect of those who have ceased to be members |   |                     |                |                |                                       | -             | -        | -                        |
| Drawings  |   |                     |                |                |                                       | (3,999)       | (3,999)  | (3,999)                  |

Other movements

Balance at 31 March 2018

|            |          |                |                |          |                |                |                 |
|------------|----------|----------------|----------------|----------|----------------|----------------|-----------------|
| -          | -        | -              | -              | -        | -              | -              | -               |
| <u>100</u> | <u>-</u> | <u>(6,875)</u> | <u>(6,775)</u> | <u>-</u> | <u>(3,999)</u> | <u>(3,999)</u> | <u>(10,774)</u> |

**Orchids Fostering For Children LLP**  
**Notes to the Accounts**  
**for the year ended 31 March 2018**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard) and the Statement of Recommended Practice (SORP), Accounting by Limited Liability Partnerships.

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

***Division of profits***

Profits are treated as being available for discretionary division only if the LLP has an unconditional right to refuse payment of the profits of a particular year unless and until the members agree to divide them. Profits are otherwise automatically divided and included under Members' remuneration charged as an expense in the profit and loss account.

***Taxation***

Taxation is not provided for in the accounts as taxation is the personal liability of the members. Any amounts held by the LLP on behalf of members in respect of their tax liabilities are treated as debts due to members.

***Intangible fixed assets***

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

|   |                     |
|---|---------------------|
| Freehold buildings                      | over 50 years       |
| Leasehold land and buildings            | over the lease term |
| Plant and machinery                     | over 5 years        |
| Fixtures, fittings, tools and equipment | over 5 years        |

***Investments***

Investments in subsidiaries, associates and joint ventures are measured at cost less any accumulated impairment losses. Listed investments are measured at fair value. Unlisted investments are measured at fair value unless the value cannot be measured reliably, in which case they are measured at cost less any accumulated impairment losses. Changes in fair value are included in the profit and loss account.

***Stocks***

**Orchids Fostering For Children LLP**  
**Notes to the Accounts**  
**for the year ended 31 March 2018**

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

***Provisions***

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

***Members' capital***

Members' capital is classified as debt and not equity if there is a contractual obligation for the LLP to repay the capital to members, even if that obligation is conditional.

***Foreign currency translation***

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

***Leased assets***

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. All other leases are classified as operating leases. The rights of use and obligations under finance leases are initially recognised as assets and liabilities at amounts equal to the fair value of the leased assets or, if lower, the present value of the minimum lease payments. Minimum lease payments are apportioned between the finance charge and the reduction in the outstanding liability using the effective interest rate method. The finance charge is allocated to each period during the lease so as to produce a constant periodic rate of interest on the remaining balance of the liability. Leased assets are depreciated in accordance with the LLP's policy for tangible fixed assets. If there is no reasonable certainty that ownership will be obtained at the end of the lease term, the asset is depreciated over the lower of the lease term and its useful life. Operating lease payments are recognised as an expense on a straight line basis over the lease term.

***Pensions***

Contributions to defined contribution plans are expensed in the period to which they relate.

**Orchids Fostering For Children LLP**  
**Notes to the Accounts**  
**for the year ended 31 March 2018**

|                            |                  |                  |
|----------------------------|------------------|------------------|
| <b>2 Exceptional items</b> | <b>2018</b><br>£ | <b>2017</b><br>£ |
|                            | <u>-</u>         | <u>-</u>         |

|   |                              |                              |
|---|------------------------------|------------------------------|
| <b>3 Employees</b>                            | <b>2018</b><br><b>Number</b> | <b>2017</b><br><b>Number</b> |
| Average number of persons employed by the LLP | <u>-</u>                     | <u>-</u>                     |

|                                  |  |          |
|----------------------------------|--|----------|
| <b>4 Intangible fixed assets</b> |  | <b>£</b> |
| Goodwill:                        |  |          |
| <b>Cost</b>                      |  |          |
| At 1 April 2017                  |  | -        |
| Additions                        |  | -        |
| Disposals                        |  | -        |
| At 31 March 2018                 |  | <u>-</u> |
| <b>Amortisation</b>              |  |          |
| At 1 April 2017                  |  | -        |
| Provided during the year         |  | -        |
| On disposals                     |  | -        |
| At 31 March 2018                 |  | <u>-</u> |
| <b>Net book value</b>            |  |          |
| At 31 March 2018                 |  | <u>-</u> |
| At 31 March 2017                 |  | <u>-</u> |

Goodwill is being written off in equal annual instalments over its estimated economic life of 5 years.

|                                |                           |                                |                       |              |
|--------------------------------|---------------------------|--------------------------------|-----------------------|--------------|
| <b>5 Tangible fixed assets</b> |                           |                                |                       |              |
|                                | <b>Land and buildings</b> | <b>Plant and machinery etc</b> | <b>Motor vehicles</b> | <b>Total</b> |
|                                | £                         | £                              | £                     | £            |
| <b>Cost</b>                    |                           |                                |                       |              |
| At 1 April 2017                | -                         | -                              | -                     | -            |
| Additions                      | -                         | -                              | -                     | -            |
| Revaluation                    | -                         | -                              | -                     | -            |
| Disposals                      | -                         | -                              | -                     | -            |
| At 31 March 2018               | <u>-</u>                  | <u>-</u>                       | <u>-</u>              | <u>-</u>     |



**Orchids Fostering For Children LLP**  
**Notes to the Accounts**  
**for the year ended 31 March 2018**

|                       |          |          |          |
|-----------------------|----------|----------|----------|
| <b>Depreciation</b>   |          |          |          |
| At 1 April 2017       | -        | -        | -        |
| Charge for the year   | -        | -        | -        |
| Revaluation           | -        | -        | -        |
| On disposals          | -        | -        | -        |
| At 31 March 2018      | <u>-</u> | <u>-</u> | <u>-</u> |
| <b>Net book value</b> |          |          |          |
| At 31 March 2018      | <u>-</u> | <u>-</u> | <u>-</u> |
| At 31 March 2017      | <u>-</u> | <u>-</u> | <u>-</u> |

|  |             |             |
|--|-------------|-------------|
| Freehold land and buildings:                     | <b>2018</b> | <b>2017</b> |
|  | <b>£</b>    | <b>£</b>    |
| Historical cost                                  | -           | -           |
| Cumulative depreciation based on historical cost | <u>-</u>    | <u>-</u>    |
|  | <u>-</u>    | <u>-</u>    |

[For revalued assets, state the years in which the assets were valued and their values. For assets revalued during the reporting period, state the names of the persons who revalued them or particulars of their qualifications for doing so and the bases of valuation used by them.]

**6 Fixed asset investments**

|                        | <b>Investments in subsidiary undertakings</b> | <b>Other investments</b> | <b>Total</b> |
|------------------------|---|--------------------------|--------------|
|                        | <b>£</b>                                      | <b>£</b>                 | <b>£</b>     |
| <b>Cost</b>            |   |                          |              |
| At 1 April 2017        | -   | -                        | -            |
| Additions              | -   | -                        | -            |
| Revaluation            | -   | -                        | -            |
| Disposals              | -   | -                        | -            |
| At 31 March 2018       | <u>-</u>                                      | <u>-</u>                 | <u>-</u>     |
| <b>Historical cost</b> |   |                          |              |
| At 1 April 2017        | <u>-</u>                                      | <u>-</u>                 |              |
| At 31 March 2018       | <u>-</u>                                      | <u>-</u>                 |              |

[For revalued investments, see FRS 102 paragraphs 1AC.15, 1AC.22 and 1AC.23 for disclosures]

|                  |             |             |
|------------------|-------------|-------------|
| <b>7 Debtors</b> | <b>2018</b> | <b>2017</b> |
|                  | <b>£</b>    | <b>£</b>    |
| Trade debtors    | -           | -           |

**Orchids Fostering For Children LLP**  
**Notes to the Accounts**  
**for the year ended 31 March 2018**

Amounts owed by group undertakings and undertakings in which the LLP has a participating interest

Amounts due from members

Other debtors

|              |               |
|--------------|---------------|
| -            | -             |
| -            | -             |
| 2,714        | 18,734        |
| <u>2,714</u> | <u>18,734</u> |

Amounts due after more than one year included above

|   |   |
|---|---|
| - | - |
|---|---|

**8 Investments held as current assets**

**2018**

**2017**

£

£

**Fair value**

Listed investments

Unlisted investments

|          |              |
|----------|--------------|
| -        | 4,409        |
| -        | -            |
| <u>-</u> | <u>4,409</u> |

**Increase/(decrease) in fair value included in the profit and loss account for the financial year**

Listed investments

Unlisted investments

|          |          |
|----------|----------|
| -        | -        |
| -        | -        |
| <u>-</u> | <u>-</u> |

[For revalued investments, see FRS 102 paragraphs 1AC.22 and 1AC.23 for disclosures]

**9 Creditors: amounts falling due within one year**

**2018**

**2017**

£

£

Bank loans and overdrafts

Obligations under finance lease and hire purchase contracts

Trade creditors

Amounts owed to group undertakings and undertakings in which the LLP has a participating interest

Other taxes and social security costs

Other creditors

|               |               |
|---------------|---------------|
| -             | -             |
| -             | -             |
| -             | -             |
| -             | -             |
| -             | -             |
| 46,148        | 68,467        |
| <u>46,148</u> | <u>68,467</u> |

**10 Creditors: amounts falling due after one year**

**2018**

**2017**

£

£

Bank loans

Obligations under finance lease and hire purchase contracts

Trade creditors

Amounts owed to group undertakings and undertakings in which the LLP has a participating interest

Other creditors

|          |          |
|----------|----------|
| -        | -        |
| -        | -        |
| -        | -        |
| -        | -        |
| -        | -        |
| <u>-</u> | <u>-</u> |

**Orchids Fostering For Children LLP**  
**Notes to the Accounts**  
**for the year ended 31 March 2018**

| <b>11 Loans</b>   | <b>2018</b> | <b>2017</b> |
|---|-------------|-------------|
|   | <b>£</b>    | <b>£</b>    |
| Creditors include:  |             |             |
| Amounts payable otherwise than by instalment falling due for payment after more than five years | -           | -           |
| Instalments falling due for payment after more than five years                                  | -           | -           |
|   | <u>-</u>    | <u>-</u>    |
| <br>  |             |             |
| Secured bank loans  | <u>-</u>    | <u>-</u>    |

[Give an indication of the nature and form of the security for the bank loans]

| <b>12 Loans and other debts due to members</b>               | <b>2018</b>    | <b>2017</b>    |
|--|----------------|----------------|
|  | <b>£</b>       | <b>£</b>       |
| Members capital classified as debt                           | -              | -              |
| Loans from members   | -              | -              |
| Retirement benefit liabilities in respect of current members | -              | -              |
| Amounts due to members in respect of profits                 | (3,999)        | (8,399)        |
|  | <u>(3,999)</u> | <u>(8,399)</u> |
| <br>   |                |                |
| Amounts falling due within one year                          | (3,999)        | (8,399)        |
| Amounts falling due after more than one year                 | -              | -              |
|  | <u>(3,999)</u> | <u>(8,399)</u> |

Loans and other debts due to members rank equally with debts due to ordinary creditors in a winding up.

| <b>13 Revaluation reserve</b>                                      | <b>2018</b> | <b>2017</b> |
|--|-------------|-------------|
|  | <b>£</b>    | <b>£</b>    |
| At 1 April 2017  | -           | -           |
| Gain on revaluation of land and buildings                          | -           | -           |
| <br>   |             |             |
| Gain on revaluation of subsidiaries, associates and joint ventures | -           | -           |
| Other movements  | -           | -           |
|  | <u>-</u>    | <u>-</u>    |
| <br>   |             |             |
| At 31 March 2018   | <u>-</u>    | <u>-</u>    |

**14 Events after the reporting date**

| <b>15 Capital commitments</b> | <b>2018</b> | <b>2017</b> |
|-------------------------------|-------------|-------------|
|                               | <b>£</b>    | <b>£</b>    |

**Orchids Fostering For Children LLP**  
**Notes to the Accounts**  
**for the year ended 31 March 2018**

Amounts contracted for but not provided in the accounts           -           -

**16 Pension commitments**

**17 Other financial commitments**

**2018**                      **2017**  
**£**                              **£**

Total future minimum payments under non-cancellable operating leases           -           -

**18 Contingent liabilities**

**19 Off-balance sheet arrangements**

**20 Related party transactions**

**21 Controlling party**

**22 Other information**

Orchids Fostering For Children LLP is a limited liability partnership incorporated in England. Its registered office is:  
No 10 Chaucer Road  
Sutton  
Surrey

SM1 2QP

**Orchids Fostering For Children LLP**  
**Detailed profit and loss account**  
**for the year ended 31 March 2018**

*This schedule is designed for completing the partnership tax return and does not form part of the statutory accounts of the LLP*

|  | 2018<br>£     | 2017<br>£       |
|--|---------------|-----------------|
| <b>Sales</b>   | 70,170        | 249,207         |
| Cost of sales  | -             | -               |
| Construction industry subcontractor costs                          | -             | -               |
| Other direct costs   | 54,302        | 249,399         |
| <b>Gross profit/(loss)</b>   | <u>15,868</u> | <u>(192)</u>    |
| <b>Other income/profits</b>  | -             | -               |
| <b>Expenses</b>  |               |                 |
| Employee costs   | -             | -               |
| Premises costs   | -             | -               |
| Repairs  | -             | -               |
| General administrative expenses                                    | 6,322         | 33,997          |
| Motor expenses   | -             | -               |
| Travel and subsistence   | -             | -               |
| Advertising, promotion and entertainment                           | -             | -               |
| Legal and professional costs                                       | -             | -               |
| Bad debts  | -             | -               |
| Interest   | -             | -               |
| Other finance charges  | -             | -               |
| Depreciation and loss/(profit) on sale                             | -             | -               |
| Other expenses   | -             | -               |
|  | <u>6,322</u>  | <u>33,997</u>   |
| <b>Profit/(loss) before members' remuneration and profit share</b> | <u>9,546</u>  | <u>(34,189)</u> |

**Orchids Fostering For Children LLP**  
**Detailed profit and loss account**  
**for the year ended 31 March 2018**

*This schedule does not form part of the statutory accounts of the LLP*

|  | 2018<br>£     | 2017<br>£      |
|--|---------------|----------------|
| <b>Sales</b>                                     |               |                |
| Sales  | 70,170        | 249,207        |
|  | <u>70,170</u> | <u>249,207</u> |
| <b>Cost of sales</b>                             |               |                |
| Purchases  | -             | -              |
| Decrease/increase in stocks                      | -             | -              |
|  | <u>-</u>      | <u>-</u>       |
| <b>Construction industry subcontractor costs</b> |               |                |
| Subcontractor costs                              | -             | -              |
|  | <u>-</u>      | <u>-</u>       |
| <b>Other direct costs</b>                        |               |                |
| Direct labour                                    | 54,302        | 249,399        |
| Discounts allowed                                | -             | -              |
| Commissions payable                              | -             | -              |
| Other direct costs                               | -             | -              |
|  | <u>54,302</u> | <u>249,399</u> |
| <b>Other income/profits</b>                      |               |                |
| Rental income                                    | -             | -              |
| Discounts received                               | -             | -              |
|  | <u>-</u>      | <u>-</u>       |
| Income from investments                          | -             | -              |
| Interest receivable                              | -             | -              |
|  | <u>-</u>      | <u>-</u>       |
| <b>Employee costs</b>                            |               |                |
| Wages and salaries                               | -             | -              |
| Pensions   | -             | -              |
| Bonuses  | -             | -              |
| Employer's NI                                    | -             | -              |
| Temps and recruitment fees                       | -             | -              |
| Staff training and welfare                       | -             | -              |
|  | <u>-</u>      | <u>-</u>       |
| <b>Premises costs</b>                            |               |                |
| Rent   | -             | -              |
| Rates  | -             | -              |
| Service charges                                  | -             | -              |
| Light and heat                                   | -             | -              |
| Cleaning   | -             | -              |
| Use of home                                      | -             | -              |
|  | <u>-</u>      | <u>-</u>       |
| <b>Repairs</b>                                   |               |                |
| Repairs and maintenance                          | -             | -              |
|  | <u>-</u>      | <u>-</u>       |

|   |              |               |
|---|--------------|---------------|
| <b>General administrative expenses</b>          |              |               |
| Adiminstrative Expenses                         | 6,322        | 33,997        |
| Postage and carriage                            | -            | -             |
| Stationery and printing                         | -            | -             |
| Courier services                                | -            | -             |
| Information and publications                    | -            | -             |
| Subscriptions                                   | -            | -             |
| Insurance                                       | -            | -             |
| Equipment expensed                              | -            | -             |
| Hire of equipment                               | -            | -             |
| Software  | -            | -             |
|   | <u>6,322</u> | <u>33,997</u> |
| <b>Motor expenses</b>                           |              |               |
| Motor expenses                                  | -            | -             |
|   | <u>-</u>     | <u>-</u>      |
| <b>Travel and subsistence</b>                   |              |               |
| Travel and subsistence                          | -            | -             |
|   | <u>-</u>     | <u>-</u>      |
| <b>Advertising, promotion and entertainment</b> |              |               |
| Advertising and PR                              | -            | -             |
| Entertaining                                    | -            | -             |
|   | <u>-</u>     | <u>-</u>      |
| <b>Legal and professional costs</b>             |              |               |
| Accountants fees                                | -            | -             |
| Solicitors fees                                 | -            | -             |
| Other   | -            | -             |
| Consultancy fees                                | -            | -             |
| Management fees                                 | -            | -             |
|   | <u>-</u>     | <u>-</u>      |
| <b>Bad debts</b>                                |              |               |
| Bad debts                                       | -            | -             |
|   | <u>-</u>     | <u>-</u>      |
| <b>Interest payable</b>                         |              |               |
| Interest payable                                | -            | -             |
|   | <u>-</u>     | <u>-</u>      |
| <b>Other finance charges</b>                    |              |               |
| Bank charges                                    | -            | -             |
| Hire purchase and lease interest                | -            | -             |
|   | <u>-</u>     | <u>-</u>      |
| <b>Depreciation and loss/(profit) on sale</b>   |              |               |
| Depreciation                                    | -            | -             |
| Amortisation of goodwill                        | -            | -             |
| Profit/loss on sale of fixed assets             | -            | -             |
|   | <u>-</u>     | <u>-</u>      |
| PL on disposal of plant & machinery             | -            | -             |
| PL on disposal of investments                   | -            | -             |
|   | <u>-</u>     | <u>-</u>      |
| <b>Other expenses</b>                           |              |               |

Sundry expenses

|          |          |
|----------|----------|
| <u>-</u> | <u>-</u> |
| <u>-</u> | <u>-</u> |

Distribution costs

|          |          |
|----------|----------|
| <u>-</u> | <u>-</u> |
| <u>-</u> | <u>-</u> |
| <u>-</u> | <u>-</u> |
| <u>-</u> | <u>-</u> |