

Paul Hagerly & Co  
Chartered Accountants  
11 The Square  
Rostrevor  
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BT34 3AZ

**Futureproof INC Ltd**  
(A company limited by guarantee, not having a share capital)  
**Annual Report and Unaudited Financial Statements**  
**for the financial year ended 31 March 2023**

Company Number: NI039135  
Charity Number: 105583

Page	Reference and Administrative Information	3
	Directors' Annual Report	4 - 5
	Statement of Directors' Responsibilities	6
	Independent Examiner's Report	7
	Statement of Financial Activities	8
	Balance Sheet	9
	Notes to the Financial Statements	10 - 15
	Supplementary Information relating to the Financial Statements	17

**Futureproof INC Ltd**  
(A company limited by guarantee, not having a share capital)  
**REFERENCE AND ADMINISTRATIVE INFORMATION**

**Directors**  
James Leneghan  
Cathal Fegan  
John McCartan

**Company Secretary**  
Craig Cook

**Charity Number in Northern Ireland**  
105583

**Company Number**  
NI039135

**Registered Office and Principal Address**  
Unit 3 Enville Court  
Castlewellan Road  
Banbridge  
Co Down  
BT32 4AX  
United Kingdom

**Independent Examiner**  
Paul Hagerly & Co  
Chartered Accountants  
11 The Square  
Rostrevor  
Co Down  
BT34 3AZ

The directors present their Directors' Annual Report, combining the Directors' Report and Trustees' Report, and the unaudited financial statements for the financial year ended 31 March 2023.

The financial statements are prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Directors' Report contains the information required to be provided in the Directors' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The directors of the company are also charity trustees for the purpose of charity law and under the company's constitution are known as members of the board of trustees.

In this report the directors of Futureproof INC Ltd present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 March 2023.

The company is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

## Mission, Objectives and Strategy

### Objectives

Objectives are to promote the benefit of the inhabitants of NI and its environs (the "area of benefit") without distinction of sex, race or political, religious or other opinions by associating with the statutory authorities, voluntary organisations and inhabitants in a common effort to advance education and provide facilities in the interests of social welfare for recreation and other leisure time occupations with the object of improving the conditions of life for said inhabitants.

### Review of Activities, Achievements and Performance

The main achievement was the continued successful delivery of the Public Health Agency funded Youth Engagement Service (YES) formerly One Stop Shop project, based in Banbridge with outreach in Craigavon. Over 2,000 young people (11-25yrs) benefited from the social and recreational facilities and health and well-being signposting and support covering a range of issues including drugs and alcohol, mental health, sexual health, employability and personal development workshops and one to one support. 119 young people were referred to specialist support services addressing health and well being issues with many of the support services using our premises, free of charge, for service delivery.

We delivered educational workshops on personal development and drugs and alcohol to young marginalised young people in Newry in partnership with Newry and Mourne Enterprise Agency on the Work 4 U Plus programme.

Futureproof is the current Chair of the Children and Young People Strategic Planning group for the SHSCT area and attend the Locality Planning meetings which have proven very beneficial for networking and disseminating information and gaining information about programmes and services operating in the ABC area.

Dunlwey Addiction Services continues to be a valuable partner, delivering their DA-FACTS Project (counselling/mentoring, brief interventions, information and support for 11-25-year olds who are affected by substance misuse) from our centre each week.

PIPS Protect Life Counsellor continues to provide counselling sessions from our centre on an as needs basis.

Over the course of the year we continued with the successful delivery of the GEM project which provides support for people experiencing substance misuse problems and funded by the Southern Health and Social Care Trust. Over 500 1-1 telephone and ZOOM counselling sessions have been delivered to adults across the SHSCT area to address mental health issues including substance misuse, anxiety and depression. There has been a significant increase in demand for this service as a result of lockdowns and it's impact on mental health.

### Financial Review

The financial statements are presented in the standard format required by the Companies Act 2006 and the Charities Sorp. The Statement of Financial Activities (SofA) shows the gross income from all sources

**Futureproof INC Ltd**  
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**DIRECTORS' ANNUAL REPORT**

for the financial year ended 31 March 2023

**Financial Results**

At the end of the financial year the company has assets of £24,372 (2022 - £24,511) and liabilities of £1,504 (2022 - £1,504). The net assets of the company have decreased by £(139).

**Directors**

The directors who served throughout the financial year, except as noted, were as follows:

James Leneghan  
Cathal Fegan  
John McCartan

The secretary who served during the financial year was:

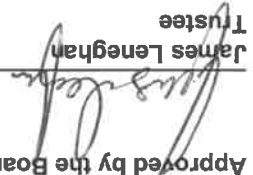
Craig Cook

**Compliance with Sector-Wide Legislation and Standards**

The company engages pro-actively with legislation, standards and codes which are developed for the sector. Futureproof INC Ltd subscribes to and is compliant with the following:

- The Companies Act 2006
- The Charities SORP (FRS 102)

Approved by the Board of Directors on 27 March 2024 and signed on its behalf by:

  
James Leneghan  
Trustee

**Futureproof INC Ltd**  
(A company limited by guarantee, not having a share capital)  
**STATEMENT OF DIRECTORS' RESPONSIBILITIES**

for the financial year ended 31 March 2023

The directors are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the net income or expenditure of the company for that period.

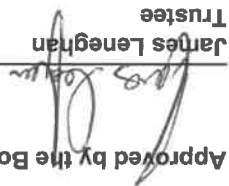
In preparing these financial statements, the directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

The directors confirm that they have complied with the above requirements in preparing the financial statements.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with. 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.

Approved by the Board of Directors on 27 March 2024 and signed on its behalf by:

  
James Lenehan  
Trustee

**Futureproof INC Ltd**  
(A company limited by guarantee, not having a share capital)  
**INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF  
DIRECTORS OF FUTUREPROOF INC LTD**

We have examined the financial statements of the company for the financial year ended 31 March 2023, which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and the related notes.

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Board of Directors that we have done so, and state those matters that we have agreed to state to them in this 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 company and the company's members, as a body, for our work, or for this report.

**Respective responsibilities of directors and examiner**

The company's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006. The company's directors consider that an audit is not required for this financial year under Chapter 3 of Part 16 of the Companies Act 2006 and that an independent examination is required.

It is our responsibility to:

- examine the financial statements under section 65 of the Charities Act;
- follow the procedures laid down by the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to our attention.

**Basis of independent examiner's report**

We have examined your company financial statements as required under section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. An examination includes a review of the accounting records kept by the company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the directors concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a true and fair view and the report is limited to those matters set out in the statement below.

In connection with our examination, no matter has come to our attention which gives us cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006
- the financial statements do not accord with those accounting records
- the financial statements have not been prepared in accordance with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)
- there is further information needed for a proper understanding of the accounts to be reached.

**Independent examiner's statement**

We have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



**PAUL HAGGERTY & CO**

Chartered Accountants

11 The Square

Rostrevor

Co Down

BT34 3AZ

Date: 27 March 2024

**Futureproof INC Ltd**  
(A company limited by guarantee, not having a share capital)  
**STATEMENT OF FINANCIAL ACTIVITIES**  
(Incorporating an Income and Expenditure Account)  
for the financial year ended 31 March 2023

	Notes	Unrestricted Funds 2023	Restricted Funds 2023	Total Unrestricted Funds 2023	Restricted Funds 2022	Total 2022
		£	£	£	£	£
<b>Incoming Resources</b>						
Charitable activities	3.1	1,150	-	1,150	-	-
- Grants from governments and other co-funders						
Other income	3.2	-	165,934	165,934	148,902	151,862
<b>Total incoming resources</b>		<b>1,150</b>	<b>165,934</b>	<b>167,084</b>	<b>2,960</b>	<b>151,862</b>
<b>Resources Expended</b>						
Charitable activities	4.1	6,244	160,979	167,223	1,613	151,489
<b>Net incoming/outgoing resources before transfers</b>		<b>(5,094)</b>	<b>4,955</b>	<b>(139)</b>	<b>1,347</b>	<b>373</b>
Gross transfers between funds		-	-	-	-	-
<b>Net movement in funds for the financial year</b>		<b>(5,094)</b>	<b>4,955</b>	<b>(139)</b>	<b>1,347</b>	<b>373</b>
<b>Reconciliation of funds</b>						
Balances brought forward at 1 April 2022	12	15,981	7,026	23,007	18,634	22,634
<b>Balances carried forward at 31 March 2023</b>		<b>10,887</b>	<b>11,981</b>	<b>22,868</b>	<b>19,981</b>	<b>23,007</b>

The Statement of Financial Activities includes all gains and losses recognised in the financial year. All income and expenditure relate to continuing activities.

**Futureproof INC Ltd**  
 (A company limited by guarantee, not having a share capital)  
 Company Number: NI039135  
**BALANCE SHEET**  
 as at 31 March 2023

	2023	2022
<b>Fixed Assets</b>		
Tangible assets	1,056	1,320
<b>Current Assets</b>		
Debtors	-	9,350
Cash at bank and in hand	23,316	13,841
	23,316	23,191
<b>Current Assets less Current Liabilities</b>		
10	(1,504)	(1,504)
<b>Net Current Assets</b>		
	21,812	21,687
<b>Funds</b>		
Restricted trust funds	11,981	3,026
General fund (unrestricted)	10,887	19,981
<b>Total funds</b>	22,868	23,007

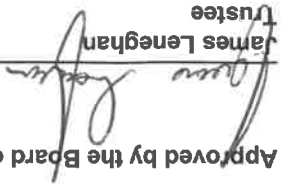
These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

For the financial year ended 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006; and no notice has been deposited under section 476.

The directors confirm that the members have not required the company to obtain an audit of its financial statements for the financial year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 and for 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 and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

Approved by the Board of Directors and authorised for issue on 27 March 2024 and signed on its behalf by

  
 James Leneghan  
 Trustee

# Futureproof INC Ltd

(A company limited by guarantee, not having a share capital)

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2023

### 1. GENERAL INFORMATION

Futureproof INC Ltd is a company limited by guarantee incorporated in Northern Ireland. The registered office of the company is Unit 3 Enville Court, Castlewalian Road, Banbridge, Co Down, BT32 4AX, United Kingdom which is also the principal place of business of the company. The financial statements have been presented in Pound Sterling (£) which is also the functional currency of the company.

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

#### Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

As permitted by the Companies Act 2006, the company has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

#### Statement of compliance

The financial statements of the company for the financial year ended 31 December 2017 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

#### Cash flow statement

The company has availed of the exemption in FRS 102 from the requirement to produce a cash flow statement because it is classified as a small company.

**Incoming Resources**

Voluntary income or capital is included in the Statement of Financial Activities when the company is legally entitled to it, its financial value can be quantified with reasonable certainty and there is reasonable certainty of its ultimate receipt. Entitlement to legacies is considered established when the company has been notified of a distribution to be made by the executors. Income received in advance of due performance under a contract is accounted for as deferred income until earned. Grants for activities are recognised as income when the related conditions for legal entitlement have been met. All other income is accounted for on an accruals basis.

**Income from charitable activities**

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the company. Income from government and other co-funders is recognised when the company is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the company is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the company is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

-Time based conditions: whereby the company is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the company recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the company is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

**Resources Expended**

All resources expended are accounted for on an accruals basis. Charitable activities include costs of services and grants, support costs and depreciation on related assets. Costs of generating funds similarly include fundraising activities. Non-staff costs not attributed to one category of activity are allocated or apportioned pro-rata to the staffing of the relevant service. Finance, HR, IT and administrative staff costs are directly attributable to individual activities by objective. Governance costs are those associated with constitutional and statutory requirements.

**Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment - 20% Reducing balance

**Debtors**

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the company from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

**Cash at bank and in hand**

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

# Futureproof INC Ltd

(A company limited by guarantee, not having a share capital)

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2023

### Taxation and deferred taxation

No current or deferred taxation arises as the company has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable income and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

	2022	2023	Restricted Funds	Unrestricted Funds	2022	2023	Restricted Funds	Unrestricted Funds
<b>3. INCOME</b>								
3.1 CHARITABLE ACTIVITIES								
Sundry Income	-	1,150	-	1,150	-	1,150	-	1,150
<b>3.2 OTHER INCOME</b>								
Grants Received	151,862	165,934	165,934	-	151,489	167,223	155,149	-
<b>4. EXPENDITURE</b>								
4.1 CHARITABLE ACTIVITIES								
Direct Costs	11,810	264	112,967	39,062	90,046	112,967	39,062	112,967
Other Costs								
Support Costs								
General Office	2,391	3,120	3,120	-	18,854	-	-	-
Accountancy Services	3,000	3,120	3,120	-	18,854	-	-	-
Salaries & Wages	90,046	112,967	112,967	264	90,046	112,967	112,967	112,967
Charitable Costs	11,810	264	112,967	39,062	90,046	112,967	39,062	112,967
<b>4.2 SUPPORT COSTS</b>								
General Office	2,391	3,120	3,120	-	18,854	-	-	-
Accountancy Services	3,000	3,120	3,120	-	18,854	-	-	-
Salaries & Wages	90,046	112,967	112,967	264	90,046	112,967	112,967	112,967
<b>5. ANALYSIS OF SUPPORT COSTS</b>								
General Office	2,391	3,120	3,120	-	18,854	-	-	-
Accountancy Services	3,000	3,120	3,120	-	18,854	-	-	-
Salaries & Wages	90,046	112,967	112,967	264	90,046	112,967	112,967	112,967
<b>5. ANALYSIS OF SUPPORT COSTS</b>								
General Office	2,391	3,120	3,120	-	18,854	-	-	-
Accountancy Services	3,000	3,120	3,120	-	18,854	-	-	-
Salaries & Wages	90,046	112,967	112,967	264	90,046	112,967	112,967	112,967

continued

**Futureproof INC Ltd**  
(A company limited by guarantee, not having a share capital)

for the financial year ended 31 March 2023

	2023	2022
<b>6. NET INCOMING RESOURCES</b>		
Net Incoming Resources are stated after charging/(crediting):		
Depreciation of tangible assets	264	330
<b>7. EMPLOYEES AND REMUNERATION</b>		
The staff costs comprise:		
Wages and salaries	108,944	104,989
Pension costs	4,023	3,911
	<b>112,967</b>	<b>108,900</b>
<b>8. TANGIBLE FIXED ASSETS</b>		
Fixtures, fittings and equipment		
Cost		
At 31 March 2023	45,869	45,869
Depreciation		
At 1 April 2022	44,549	44,549
Charge for the financial year	264	264
At 31 March 2023	44,813	44,813
Net book value		
At 31 March 2023	1,056	1,056
At 31 March 2022	1,320	1,320
<b>9. DEBTORS</b>		
Trade debtors	-	7,500
Other debtors	-	1,850
		<b>9,350</b>
<b>10. CREDITORS</b>		
Amounts falling due within one year		
Taxation and social security costs	504	504
Accruals and deferred income	1,000	1,000
	<b>1,504</b>	<b>1,504</b>

continued

**Futureproof INC Ltd**  
(A company limited by guarantee, not having a share capital)

for the financial year ended 31 March 2023

**11. RESERVES**

2022	2023	
£	£	
22,634	23,007	At 1 April 2022
373	(139)	(Deficit)/Surplus for the financial year
23,007	22,868	At 31 March 2023

**12. FUNDS RECONCILIATION OF MOVEMENT IN FUNDS**

2022	2023	
£	£	
18,634	4,000	At 1 April 2021
1,347	(974)	Movement during the financial year
15,981	7,026	At 31 March 2022
(5,094)	4,955	Movement during the financial year
10,887	11,981	At 31 March 2023

**12.2 ANALYSIS OF MOVEMENTS ON FUNDS**

Balance 1 April 2022	Income	Expenditure	Transfers between funds	Balance 31 March 2023
£	£	£	£	£
7,026	165,934	160,979	-	11,981
15,981	1,150	6,244	-	10,887
23,007	167,084	167,223	-	22,868

**12.3 ANALYSIS OF NET ASSETS BY FUND**

Fixed assets - charity use	Current assets	Current liabilities	Total
£	£	£	£
-	31,266	(504)	30,762
1,056	7,500	(16,450)	(7,894)
1,056	38,766	(16,954)	22,868

**13. STATUS**

The company is limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding £ 1.

There have been no significant events affecting the Charity since the financial year-end.

**14. POST-BALANCE SHEET EVENTS**

for the financial year ended 31 March 2023

**NOTES TO THE FINANCIAL STATEMENTS**  
(A company limited by guarantee, not having a share capital)  
**Futureproof INC Ltd**

continued

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2023

RELATING TO THE FINANCIAL STATEMENTS

SUPPLEMENTARY INFORMATION

FUTUREPROOF INC LTD (A company limited by guarantee, not having a share capital)

**Futureproof INC Ltd**  
(A company limited by guarantee, not having a share capital)  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**

Operating Statement  
for the financial year ended 31 March 2023

2022	2023	
£	£	
151,862	167,084	<b>Income</b>
854	956	<b>Cost of generating funds</b>
854	956	Direct costs
151,008	166,128	<b>Gross surplus</b>
150,635	166,267	
373	(139)	<b>Net (deficit)/surplus</b>
		<b>Expenses</b>
		Wages and salaries
104,989	108,944	Staff defined contribution pension costs
3,911	4,023	Staff training
216	-	Rent payable
7,837	14,049	Facilitation Expenses
7,655	5,948	Insurance
3,053	3,130	Light and heat
1,989	3,197	Printing, postage and stationery
315	657	Advertising
1,536	132	Telephone
3,548	1,458	Computer costs
174	1,666	Travelling and entertainment
5,065	4,595	Accountancy
3,000	3,120	Bank charges
187	-	Bad debts
-	9,350	General expenses
-	434	Registration Fees
6,680	5,300	Depreciation
330	264	Charitable donations

