Docusign Envelope ID: 7AE0D9EA-BCF1-8C1B-839A-A5A13F81E20F

Company registration number: SC443748
Charity registration number: SC043879

FIRST STEPS FUTURE TRAINING LIMITED
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2026

Docusign Envelope ID: 7AE0D9EA-BCF1-8C1B-839A-A5A13F81E20F

First Steps Future Training Limited
Contents

	Page
Trustees' Report	1—4
Independent Examiner's Report	5
Statement of Financial Activities (including Income and Expenditure Account)	6
Comparative Statement of Financial Activities (including Income and Expenditure Account)	7
Balance Sheet	8
Notes to the Financial Statements	9—14
The following pages do not form part of the statutory accounts:	
Detailed Statement of Financial Activities (including Income and Expenditure Account)	15—16

Docusign Envelope ID: 7AE0D9EA-BCF1-8C1B-839A-A5A13F81E20F

First Steps Future Training Limited
Company No. SC443748
Trustees' Report For The Year Ended 28 February 2026

The trustees present their report and the financial statements for the year ended 28 February 2026.

Objectives and Activities

Aims and Objectives

With a nurturing and supportive educational community, we are committed to empowering our learners to become ambitious, self-reliant individuals who realise their full potential and embrace a lifelong passion for learning.

We are committed to upholding the principles of diversity and inclusion, ensuring that every member of our community is heard, respected, and valued. We provide a safe and secure environment that fosters effective learning and empowers individuals to become responsible, engaged citizens. Our work is grounded in strong partnerships with the wider community, and we actively promote the rights and responsibilities of all. Our core values, wisdom, compassion, justice, integrity, and trust, underpin everything we do and should be evident in all aspects of our practice.

Our aim is to develop successful, confident individuals, responsible citizens, and effective communicators who:

- Engage in high quality learning and teaching across a broad, inclusive curriculum tailored to their individual needs.
- Take ownership of their learning journey and progress with independence.
- Are challenged through purposeful, engaging, and motivating activities.
- Demonstrate positive relationships with others and manage their behaviour effectively.
- Feel valued, treated fairly, and respected at all times.
- Experience a seamless transition through each stage of learning into meaningful employment.

Significant Activities

We collaborate closely with Local Authorities, Education Services (both in-school and post-school), Activity Agreements, Aspire Services, Pathways Programme, On Route and The King's Trust to deliver construction-based training programmes across Glasgow, South and North Lanarkshire, and East Dunbartonshire.

Through a combination of grant funding and our own financial resources, we also deliver employability programmes as part of our First Steps to Employment pipeline, operating across Glasgow, North Lanarkshire, South Lanarkshire, East Dunbartonshire and Renfrewshire. By investing our own funds alongside external funding, we are able to sustain and develop these programmes, helping individuals overcome barriers to employment and progress towards meaningful work opportunities.

These programmes focus on both personal development and the acquisition of practical skills, including:

- Health and Safety in Construction and CSCS
- Employability and Work-Readiness Skills
- Construction Crafts and Trade Skills

Public Benefit

In addition to structured construction training, we support local community groups by facilitating work-based experiences for our learners, offering them valuable opportunities to apply their learning in real-world settings. During the current financial year, we have successfully supported numerous young people and adults in progressing into apprenticeships and full-time employment.

The trustees have given due regard to the Office of the Scottish Charity Regulator (OSCR)’s guidance on public benefit

Achievements and Performance

Plans for the Future

Looking ahead, we remain committed to expanding our impact and developing partnerships that create meaningful opportunities for young people and adults to progress into employment. We will continue working closely with Education Services across Glasgow, South Lanarkshire, North Lanarkshire, East Dunbartonshire and Renfrewshire, delivering both in-school and post-school programmes. We will also continue to build on our partnerships with Aspire Services in South Lanarkshire, the Training for Work Initiative in Glasgow and Pathways in North Lanarkshire.

Our focus will remain on providing high-quality construction training, employability support and personal development programmes that enable young people and adults to develop their skills, gain industry-recognised qualifications and improve their future employment prospects. Through our training programmes, we aim to provide clear pathways into work placements, with the longer-term objective of supporting individuals into sustainable employment and apprenticeships.

...CONTINUED

Docusign Envelope ID: 7AE0D9EA-BCF1-8C1B-839A-A5A13F81E20F

Plans for the Future - continued

We will continue to work in partnership with local authorities, education providers, government-funded initiatives and charitable organisations to deliver accessible, practical training that meets the needs of learners and employers. By equipping individuals with the skills, qualifications and confidence they need to progress, we aim to remove barriers to employment and create opportunities for people at different stages of their lives.

Guided by our core ethos of passion, not profit, we remain dedicated to developing our services, strengthening existing partnerships and creating sustainable opportunities that support individuals, benefit employers and contribute positively to the communities we serve.

Financial Review

Financial Position

Our main form of revenue is training provision delivery to various Local Authorities, Education Services and charities. The charity's main source of income continues to be the delivery of training programmes and services to Local Authorities, Education Services and other charitable organisations.

During the financial year March 2025 to February 2026, the charity achieved a profit, reflecting an improvement in its financial position compared with the previous year. This was supported by income generated through the delivery of training programmes and contracts.

The charity will continue to monitor its financial position closely, with a focus on maintaining financial stability, securing sustainable funding and ensuring that resources are used effectively to support its ongoing activities and future development.

Reserves Policy

The Trustees' reserve policy is to retain one year's running costs to meet any obligations and cover any unforeseen expenditure. One year's typical running costs amount to £300,000 and reserves are currently £611,482. The Trustees will continue to oversee the position and believe that this remains a tolerable and realistic range.

Structure, Governance and Management

Governing Document

As a company limited by guarantee, the charity is govered by its articles of association.

Trustee Selection Methods

Trustees act on a voluntary basis, and are recruited as and when required by existing trustees, to ensure that sufficient support and expertise is available.

Reference and Administrative Details

Trustees

Mr Gerard Clancy
Mr Ian Murray (appointed 18/09/2025)
Mrs Andrea Downey (appointed 18/09/2025)
Mrs Sarah Alexander (appointed 22/04/2025) (resigned 09/05/2026)
Mr Alan Kennedy (resigned 22/04/2025)

Charity Number

SC043879

Company Number

SC443748

Docusign Envelope ID: 7AE0D9EA-BCF1-8C1B-839A-A5A13F81E20F

Registered Office

Unit 4
141 Broad Street
Glasgow
G40 2QR

Independent Examiner

Ben Moore BA (Hons) MAAT MIAB
Talking Numbers Ltd
Unit 27, Huntershill Village
102 Crowhill Road
Bishopbriggs
Glasgow
G64 1RP

Bankers

TSB Bank plc
Henry Duncan House
120 George Street
Edinburgh
EH2 4LH

Docusign Envelope ID: 7AE0D9EA-BCF1-8C1B-839A-A5A13F81E20F

Statement of Trustees' Responsibilities

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

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statement unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgments and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at anytime the financial position of the charitable company and to enable them to ensure that the accounts comply with the Charities and Trustees Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Companies Act 2006. 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small Company Rules

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

The trustees' report was approved by the board of trustees and signed on its behalf by:

Signed by:
Gerard Clancy
9AA737F74FDF4A1...

Mr Gerard Clancy

Trustee
30 September 2026

Docusign Envelope ID: 7AE0D9EA-BCF1-8C1B-839A-A5A13F81E20F

First Steps Future Training Limited
Independent Examiner's Report to the Trustees of First Steps Future Training Limited
For The Year Ended 28 February 2026

I report to the charity trustees on my examination of the accounts of the Company for the year ended 28 February 2026.

Responsibilities and Basis of Report

As the charity trustees of the Company (and also its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

Since the Charity has prepared its accounts on an accruals basis and is registered in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I confirm that I am qualified to undertake the examination because I am a member of The Association of Accounting Technicians, which is one of the listed bodies.

In the course of my examination, no matter has come to my attention

- which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
  - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations

have not been met, or

- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed by:
B. Moore
9FE448CE3A7B472...

Ben Moore BA (Hons) MAAT MIAB

5 October 2026
Unit 27, Huntershill Village
102 Crowhill Road
Bishopbriggs
Glasgow
G64 1RP

Docusign Envelope ID: 7AE0D9EA-BCF1-8C1B-839A-A5A13F81E20F

First Steps Future Training Limited
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 28 February 2026

	Notes	2026 Unrestricted funds £	2025 Total funds £
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	**4**	5,000	5,000
Charitable activities:			
Construction training centre		439,987	303,091
Investments	**5**	4,653	4,685
		449,640	312,776
EXPENDITURE ON:			
Charitable activities:	**7**		
Construction training centre		(403,107)	(428,820)
NET INCOME/(EXPENDITURE)		46,533	(116,044)
NET MOVEMENT IN FUNDS		46,533	(116,044)
RECONCILIATION OF FUNDS:			
Total funds brought forward		564,949	680,993
TOTAL FUNDS CARRIED FORWARD	**16**	611,482	564,949

The notes on pages 9 to 14 form part of these financial statements.

Docusign Envelope ID: 7AE0D9EA-BCF1-8C1B-839A-A5A13F81E20F

First Steps Future Training Limited
Comparative Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 28 February 2026

	Notes	Unrestricted funds	Restricted funds	2025 Total funds
		£	£	£
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	**4**	-	5,000	5,000
Charitable activities:				
Construction training centre		298,422	4,669	303,091
Investments	**5**	4,685	-	4,685
		303,107	9,669	312,776
EXPENDITURE ON:				
Charitable activities:	**7**			
Construction training centre		(419,151)	(9,669)	(428,820)
NET EXPENDITURE		(116,044)	-	(116,044)
NET MOVEMENT IN FUNDS		(116,044)	-	(116,044)
RECONCILIATION OF FUNDS:				
Total funds brought forward		680,993	-	680,993
TOTAL FUNDS CARRIED FORWARD	**16**	564,949	-	564,949

The notes on pages 9 to 14 form part of these financial statements.

Docusign Envelope ID: 7AE0D9EA-BCF1-8C1B-839A-A5A13F81E20F

First Steps Future Training Limited
Balance Sheet
As At 28 February 2026

	Notes	Unrestricted funds £	Restricted funds £	2026 Total funds £	2025 Total funds £
FIXED ASSETS					
Tangible Assets	**12**	13,394	-	13,394	15,345
		13,394	-	13,394	15,345
CURRENT ASSETS					
Stocks	**13**	2,000	-	2,000	2,302
Debtors	**14**	19,192	-	19,192	75,320
Cash at bank and in hand		600,608	-	600,608	517,348
		621,800	-	621,800	594,970
Creditors: Amounts Falling Due Within One Year	**15**	(23,712)	-	(23,712)	(45,366)
NET CURRENT ASSETS (LIABILITIES)		598,088	-	598,088	549,604
TOTAL ASSETS LESS CURRENT LIABILITIES		611,482	-	611,482	564,949
NET ASSETS		611,482	-	611,482	564,949
FUNDS OF THE CHARITY					
Unrestricted Funds				611,482	564,949
TOTAL FUNDS	**16**			611,482	564,949

For the year ending 28 February 2026 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

On behalf of the board

Signed by:
Gerard Clancy
9AA737F74FDF4A1...

Mr Gerard Clancy

Trustee
30 September 2026

The notes on pages 9 to 14 form part of these financial statements.

Docusign Envelope ID: 7AE0D9EA-BCF1-8C1B-839A-A5A13F81E20F

1. General Information

First Steps Future Training Limited is a company limited by guarantee, incorporated in Scotland, registered number SC443748 and registered charity number SC043879. The registered office is Unit 4, 141 Broad Street, Glasgow, G40 2QR.

2. Statement of Compliance

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: 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) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

3. Accounting Policies

3.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: 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) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

The charitable company is a Public Benefit Entity as defined by FRS 102.

3.2. Going Concern Disclosure

The trustees have not identified any material uncertainties related to events or conditions that may cast significant doubt about the charitable company's ability to continue as a going concern.

3.3. Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds are to be used for specific purposes as laid down by the donor. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

3.4. Incoming Resources

All incoming resources are recognised once the charity has entitlement to the resources, it is probable (more likely than not) that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability.

Where there are terms or conditions attached to incoming resources, particularly grants, then these terms or conditions must be met before the income is recognised as the entitlement condition will not be satisfied until that point. Where terms or conditions have not been met or uncertainty exists as to whether they can be met then the relevant income is not recognised in the year but deferred and shown on the balance sheet as deferred income.

3.5. Resources Expended

Expenditure
All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

Raising funds
These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities
Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs
These include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs
These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including independent examination, strategic management and trustees' meetings and reimbursed costs.

Docusign Envelope ID: 7AE0D9EA-BCF1-8C1B-839A-A5A13F81E20F

3.6. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	33% straight line
Motor Vehicles	10% straight line
Fixtures & Fittings	33% straight line
Computer Equipment	20% straight line

Capitalisation thresholds

The trustees have decided on the following capitalisation thresholds:

- Plant & Machinery - £350
- Motor Vehicles - All
- Computer Equipment - £1,000, including bundled items
- Fixtures & Fittings - £350

3.7. Stocks and Work in Progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

Cost is determined using the first-in, first-out method. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

Work in progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

At the end of each reporting period stocks are assessed for impairment. If an item of stock is impaired, the identified stock is reduced to its selling price less costs to complete and sell and an impairment charge is recognised in the statement of financial activities. Where a reversal of the impairment is required the impairment charge is reversed, up to the original impairment loss, and is recognised as a credit in the statement of financial activities.

3.8. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

4. Income from Donations and Legacies

	Unrestricted funds £	Restricted funds £	2026 Total funds £
Grants	5,000	-	5,000

	Unrestricted funds £	Restricted funds £	2025 Total funds £
Grants	-	5,000	5,000

5. Investment Income

Docusign Envelope ID: 7AE0D9EA-BCF1-8C1B-839A-A5A13F81E20F

	2026 Unrestricted funds £	2025 Unrestricted funds £
Bank interest receivable	4,653	4,685

6. **Net Income/(Expenditure)**

The net income/(expenditure) is stated after charging/(crediting):

	2026 £	2025 £
Depreciation of tangible fixed assets - owned	1,951	9,281

7. **Analysis of Expenditure**

	Activities undertaken directly £	Support costs (see note 8) £	2026 Total £
Construction training centre	318,713	84,394	403,107

	Activities undertaken directly £	Support costs (see note 8) £	2025 Total £
Construction training centre	285,417	143,403	428,820

8. **Support Costs**

	2026 Construction training centre £
Employee costs	2,340
Premises expenses	41,916
General administration	35,131
Depreciation	1,951
Interest payable	463
Governance costs	2,593
	84,394

Docusign Envelope ID: 7AE0D9EA-BCF1-8C1B-839A-A5A13F81E20F

	2025
	Construction training centre
	£
Employee costs	279
Premises expenses	52,486
General administration	80,107
Depreciation	9,281
Governance costs	1,250
	143,403

9. **Independent Examiner's Remuneration**

	2026	2025
	£	£
Independent examination of the financial statements	1,223	-

10. **Staff Costs**

Staff costs were as follows:

	2026	2025
	£	£
Wages and salaries	195,602	208,624

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

11. **Average Number of Employees**

Average number of employees during the year was: 7 (2025: 6)

12. **Tangible Assets**

	Plant & Machinery	Motor Vehicles	Fixtures & Fittings	Computer Equipment	Total
	£	£	£	£	£
Cost					
As at 1 March 2025	8,100	52,722	1,791	16,565	79,178
As at 28 February 2026	8,100	52,722	1,791	16,565	79,178
Depreciation					
As at 1 March 2025	6,733	39,287	1,678	16,135	63,833
Provided during the period	469	1,356	38	88	1,951
As at 28 February 2026	7,202	40,643	1,716	16,223	65,784
Net Book Value					
As at 28 February 2026	898	12,079	75	342	13,394
As at 1 March 2025	1,367	13,435	113	430	15,345

Docusign Envelope ID: 7AE0D9EA-BCF1-8C1B-839A-A5A13F81E20F

13. **Stocks**

	2026	2025
	£	£
Stock	2,000	2,302

14. **Debtors**

	2026	2025
	£	£
Due within one year		
Trade debtors	6,352	60,695
Other debtors	12,840	14,625
	19,192	75,320

15. **Creditors: Amounts Falling Due Within One Year**

	2026	2025
	£	£
Trade creditors	4,140	13,289
Other creditors	473	474
Taxation and social security	18,779	31,603
Accruals and deferred income	320	-
	23,712	45,366

16. **Movement in Funds**

	As at 1 March 2025	Income	Expenditure	As at 28 February 2026
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	564,949	449,640	(403,107)	611,482
Total funds	564,949	449,640	(403,107)	611,482

	As at 1 March 2024	Income	Expenditure	As at 28 February 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	680,993	303,107	(419,151)	564,949
Restricted funds				

...CONTINUED

Docusign Envelope ID: 7AE0D9EA-BCF1-8C1B-839A-A5A13F81E20F

Restricted fund	-	5,000	(5,000)	-
Community fund	-	4,669	(4,669)	-
Total restricted funds	-	9,669	(9,669)	-
Total funds	680,993	312,776	(428,820)	564,949

17. **Transactions with Trustees**

Mr Ian Murray, who was appointed as a trustee in the year, received payments of £32,625 (2025: £19,375) for construction training services provided to the charity as a contractor. These services are provided on commercial terms and are exercised separately from his duties as a trustee. This is permitted by the charity's articles of association.

No trustee expenses have been incurred.

18. **Related Party Disclosures**

There have been no related party transactions in the reporting period that require disclosure, except for those disclosed in the Transactions with Trustees note.

19. **Company limited by guarantee**

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

Docusign Envelope ID: 7AE0D9EA-BCF1-8C1B-839A-A5A13F81E20F

First Steps Future Training Limited
Detailed Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 28 February 2026

	2026 Total funds £	2025 Total funds £
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Grants	5,000	5,000
	5,000	5,000
Charitable Activities:		
Construction training centre		
Income from charitable activities	439,987	298,422
Community services	-	4,669
	439,987	303,091
Investments		
Bank interest receivable	4,653	4,685
	4,653	4,685
	449,640	312,776
EXPENDITURE ON:		
Charitable Activities:		
Construction training centre		
Purchases	(16,539)	(21,520)
Protective clothing	(9,100)	-
Subcontractor costs	(47,595)	(48,120)
Wages and salaries	(195,602)	(208,624)
Travel and subsistence expenses	(45,969)	(1,900)
Hire and leasing of plant and machinery	(1,886)	(5,253)
Subscriptions	(2,022)	-
Staff training	10	(279)
Staff welfare	(2,350)	-
Rent	(30,288)	(46,375)
Light and heat	(10,199)	(5,001)
Repairs and maintenance	(1,429)	-
Premises insurance	-	(1,110)
Vehicle running costs	(16,903)	(17,861)
Computer software, consumables and maintenance	(7,746)	(9,279)
Repairs, renewals and maintenance	-	(487)
Insurance	(3,124)	(2,726)
Printing, postage and stationery	(1,978)	(1,299)
Advertising and marketing costs	(75)	(3,038)
Training seminars and workshops	-	(28,702)
Telecommunications and data costs	(2,004)	(547)
Professional fees	-	(547)
Subscriptions	(302)	-
Bank charges	(784)	(949)
Charitable donations	(900)	(4,615)
Other office costs	(2,375)	(3,706)

...CONTINUED

Docusign Envelope ID: 7AE0D9EA-BCF1-8C1B-839A-A5A13F81E20F

Entertaining	(262)	-
Sundry expenses	1,322	(6,351)
Depreciation	(1,951)	(9,281)
Other interest payable	(346)	-
Late payment tax charges	(117)	-
Independent examiner's fees	(1,223)	-
Accountancy fees	(1,370)	(1,250)
	(403,107)	(428,820)
	(403,107)	(428,820)
NET INCOME/(EXPENDITURE)	46,533	(116,044)