

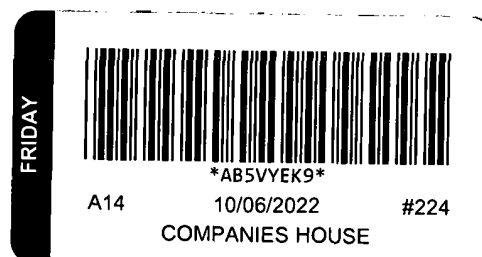
Registration number: 02646376

Jempsons Commercials Limited

Annual Report and Financial Statements

for the Year Ended 31 October 2021

Manningtons
Chartered Accountants
39 High Street
Battle
East Sussex
TN33 0EE



Jempsons Commercials Limited

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Jempsons Commercials Limited

Company Information

Directors	M T Chamberlain J E Jempson
Company secretary	Mrs G K C Hunt
Registered office	Slade Yard Rye East Sussex TN31 7DG
Bankers	HSBC Hastings 4 Robertson Street Hastings East Sussex TN34 1HW
Auditors	Manningtons Chartered Accountants 39 High Street Battle East Sussex TN33 0EE

Jempsons Commercials Limited

Directors' Report for the Year Ended 31 October 2021

The directors present their report and the financial statements for the year ended 31 October 2021.

Director of the company

The directors who held office during the year were as follows:

M T Chamberlain

J E Jempson

Principal activity

The principal activity of the company is that of vehicle repairs. The company is a wholly owned subsidiary of John Jempson & Son Ltd

Disclosure of information to the auditors

Each director has taken steps that they ought to have taken as a director in order to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of that information. The directors confirm that there is no relevant information that they know of and of which they know the auditors are unaware.

Reappointment of auditors

The auditors Manningtons are deemed to be reappointed under section 487(2) of the Companies Act 2006.

Non adjusting events after the financial period

Since the balance sheet date, the ongoing spread of COVID-19 has continued to impact many local economies around the globe. With many countries, businesses still limiting operations for indefinite periods of time. Measures

taken to contain the spread of the virus, including travel bans, quarantines, social distancing, and closures of non-essential services have triggered significant disruptions to businesses worldwide, resulting in an economic slowdown, have now come to an end. However the financial effects are still being felt around the globe as it tries to get back to normal to then be compounded by the current war in Ukraine effecting oil and energy markets globally increasing inflation beyond expected levels. The UK Government have responded with monetary and fiscal interventions to try and stabilise economic conditions.

The company has determined that these events are non-adjusting subsequent events. Accordingly, the financial position and results of operations as of and for the year ended 31 October 2021 have not been adjusted to reflect their impact.

The duration and impact of the current high inflation due to recent events, as well as the effectiveness of government and central bank responses, remains unclear at this time. It is not possible to reliably estimate the duration and severity of these consequences, as well as their impact on the financial position and results of the company for future periods.

Small companies provision statement

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.

Jempsons Commercials Limited

Statement of Directors' Responsibilities

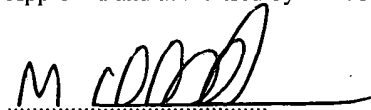
The directors acknowledge their responsibilities for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

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). 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 profit or loss 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 accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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 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.

Approved and authorised by the Board on 7/6/22 and signed on its behalf by:



M T Chamberlain
Director

Jempsons Commercials Limited

Independent Auditor's Report to the Members of Jempsons Commercials Limited

Opinion

We have audited the financial statements of Jempsons Commercials Limited (the 'company') for the year ended 31 October 2021, which comprise the Statement of Income and Retained Earnings, Balance Sheet, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 Section 1A 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 October 2021 and of its loss for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Jempsons Commercials Limited

Independent Auditor's Report to the Members of Jempsons Commercials Limited

Opinion on other matter prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report has been prepared in accordance with applicable legal requirements.

Responsibilities of directors

As explained more fully in the Statement of Directors' Responsibilities [set out on page 3], the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Directors' Report and from the requirement to prepare a Strategic Report.

Auditor Responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Jempsons Commercials Limited

Independent Auditor's Report to the Members of Jempsons Commercials Limited

The detection of fraud and irregularities is a primary consideration of the audit planning and is carried through to the audit completion stage. A risk assessment and preliminary analytical review is undertaken at the planning stage and areas of concern are then built into the audit strategy and testing to ensure sufficient procedures and evidence is obtained to give comfort that material irregularities and potential instances of fraud are detected where possible.

The audit team is briefed regarding any areas of concern, the potential audit risks and consequential impact. The audit team remained vigilant throughout their work and made enquiries of key management personnel throughout. Jempsons Commercials key management were consulted on any known or suspected breaches in laws and regulations along with misappropriation of funds at both the planning and completion stages of the audit. Due consideration was given to the possible use of management override and this was built into our audit strategy.

The initial risk assessment highlighted no potential show stoppers being found of non-compliance with laws and regulations audit work undertaken supports the initial risk assessment findings.

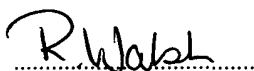
The purpose of the preliminary analytical review of the financial statements is to highlight any possible areas of concern to investigate whether the variance is expected or unexpected, based on the information obtained as part of the planning process and the current climate the company is operating under. Relevant audit tests had then been planned to obtain supporting documentation to ensure that they are within the company's objectives and no misappropriation of funds by way of fraud, or misstatements. Latest accounts disclosure checklists available are also completed to ensure the accounts comply with the latest reporting framework that is applicable to the company.

There are aspects of the audit which are deliberately unpredictable to assist in the detection of irregularities, such as varying how we test items which are more susceptible to fraud, year on year and by incorporating systematic sampling over the populations tested.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

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 audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Rowena Walsh FCCA (Senior Statutory Auditor)
For and on behalf of Manningtons, Statutory Auditor

39 High Street
Battle
East Sussex
TN33 0EE

Date: 09/06/22

Jempsons Commercials Limited

Profit and Loss Account and Statement of Retained Earnings for the Year Ended 31 October 2021

	Note	2021 £	2020 £
Turnover		656,840	645,934
Cost of sales		<u>(423,987)</u>	<u>(454,751)</u>
Gross profit		232,853	191,183
Administrative expenses		<u>(282,767)</u>	<u>(267,931)</u>
Operating loss		<u>(49,914)</u>	<u>(76,748)</u>
Other interest receivable and similar income		<u>75</u>	<u>-</u>
		<u>75</u>	<u>-</u>
Loss before tax	5	(49,839)	(76,748)
Taxation	6	<u>-</u>	<u>23,141</u>
Loss for the financial year		(49,839)	(53,607)
Retained earnings brought forward		<u>897,646</u>	<u>951,253</u>
Retained earnings carried forward		<u><u>847,807</u></u>	<u><u>897,646</u></u>

The above results were derived from continuing operations.

The company has no recognised gains or losses for the year other than the results above.

Jempsons Commercials Limited
(Registration number: 02646376)
Balance Sheet as at 31 October 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	7	39,628	47,361
Current assets			
Stocks	8	18,307	30,607
Debtors	9	807,456	885,581
Cash at bank and in hand		63,261	28,184
		<u>889,024</u>	<u>944,372</u>
Creditors: Amounts falling due within one year	10	<u>(79,845)</u>	<u>(93,087)</u>
Net current assets		<u>809,179</u>	<u>851,285</u>
Net assets		<u>848,807</u>	<u>898,646</u>
Capital and reserves			
Called up share capital		1,000	1,000
Profit and loss account		<u>847,807</u>	<u>897,646</u>
Shareholders' funds		<u>848,807</u>	<u>898,646</u>

These financial statements have 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.

Approved and authorised by the Board on 7/6/22 and signed on its behalf by:



M T Chamberlain
Director

Jempsons Commercials Limited

Notes to the Financial Statements for the Year Ended 31 October 2021

1 General information

The company is a private company limited by share capital, incorporated in England and Wales.

The address of its registered office is:

Slade Yard

Rye

East Sussex

TN31 7DG

United Kingdom

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

Basis of preparation

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

Revenue recognition

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.

The company recognises revenue when:

The amount of revenue can be reliably measured;

it is probable that future economic benefits will flow to the entity;

and specific criteria have been met for each of the company's activities.

Tax

The tax expense for the period comprises current and deferred tax. Tax is recognised in profit or loss, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the company operates and generates taxable income.

Deferred tax is recognised in respect of all timing differences between taxable profits and profits reported in the financial statements.

Unrelieved tax losses and other deferred tax assets are recognised when it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference.

Jempsons Commercials Limited

Notes to the Financial Statements for the Year Ended 31 October 2021

Tangible assets

Tangible assets are stated in the balance sheet at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

Depreciation

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

Asset class	Depreciation method and rate
Plant and machinery	10% reducing balance
Motor vehicles	25% reducing balance

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised at the transaction price, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first-in, first-out (FIFO) method.

The cost of finished goods and work in progress comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition. At each reporting date, stocks are assessed for impairment. If stocks are impaired, the carrying amount is reduced to its selling price less costs to complete and sell; the impairment loss is recognised immediately in profit or loss.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Leases

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Payments made under operating leases are charged to profit or loss on a straight-line basis over the period of the lease.

Jempsons Commercials Limited

Notes to the Financial Statements for the Year Ended 31 October 2021

Share capital

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

Defined contribution pension obligation

A defined contribution plan is a pension plan under which fixed contributions are paid into a pension fund and the company has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised as employee benefit expense when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

3 Staff numbers

The average number of persons employed by the company (including directors) during the year, was 7 (2020 - 9).

4 Auditors' remuneration

	2021 £	2020 £
Audit of the financial statements	<u>2,500</u>	<u>2,500</u>

5 Loss before tax

Arrived at after charging/(crediting)

	2021 £	2020 £
Depreciation expense	<u>7,734</u>	<u>10,010</u>

6 Taxation

Tax charged/(credited) in the income statement

	2021 £	2020 £
Current taxation		
UK corporation tax adjustment to prior periods	-	(12,829)
Deferred taxation		
Arising from origination and reversal of timing differences	<u>-</u>	<u>(10,312)</u>
Tax receipt in the income statement	<u>-</u>	<u>(23,141)</u>

Jempsons Commercials Limited

Notes to the Financial Statements for the Year Ended 31 October 2021

7 Tangible assets

	Motor vehicles £	Other property, plant and equipment £	Total £
Cost or valuation			
At 1 November 2020	88,703	167,293	255,996
At 31 October 2021	88,703	167,293	255,996
Depreciation			
At 1 November 2020	68,718	139,917	208,635
Charge for the year	4,996	2,737	7,733
At 31 October 2021	73,714	142,654	216,368
Carrying amount			
At 31 October 2021	14,989	24,639	39,628
At 31 October 2020	19,985	27,376	47,361

Jempsons Commercials Limited

Notes to the Financial Statements for the Year Ended 31 October 2021

8 Stocks

	2021 £	2020 £
Work in progress	3,845	13,127
Other inventories	14,462	17,480
	<u>18,307</u>	<u>30,607</u>

9 Debtors

	Note	2021 £	2020 £
Trade debtors		107,228	91,722
Amounts owed by group undertakings and undertakings in which the company has a participating interest	12	699,530	778,448
Prepayments		698	2,582
Other debtors		-	12,829
		<u>807,456</u>	<u>885,581</u>

10 Creditors

Creditors: amounts falling due within one year

	2021 £	2020 £
Due within one year		
Trade creditors	63,764	62,658
Taxation and social security	4,976	8,019
Other creditors	11,105	22,410
	<u>79,845</u>	<u>93,087</u>

Jempsons Commercials Limited

Notes to the Financial Statements for the Year Ended 31 October 2021

11 Financial commitments, guarantees and contingencies

Amounts not provided for in the balance sheet

The total amount of financial commitments not included in the balance sheet is £3,623 (2020 - £3,301). In Sep-18 the company had entered into a 2 year non-cancellable hire lease commitment for a pick-up vehicle at a rate of £262.20 per month. This vehicle is being used by an employee of the company,

From Aug-20 this lease had been revised for another year at a rate of £313.82 per month.

From Aug-21 this lease had been revised for another year at a rate of £242.32 per month.

12 Related party transactions

Summary of transactions with other related parties

During the year the rent paid by John Jempson and Son Limited to JEJ Management relating to Winchelsea Road unit 6 and unit 8A from January 2021 of £1,962.92 per month net has been waived until further notice due to the condition of the buildings.

The related companies Jempsons Commercials Limited pays John Jempson and Son Limited 40% for their proportion of the use of Winchelsea Road unit 6 and unit 8A, this has been waived from January 2021 until further notice.

13 Parent and ultimate parent undertaking

The company's immediate parent is John Jempson and Son Limited, incorporated in England and Wales.

The ultimate parent is Jempson Holdings Limited, incorporated in England and Wales.

The ultimate controlling party is Mr M Chamberlain.

The parent of the largest group in which these financial statements are consolidated is Jempson Holdings Limited, incorporated in England and Wales.

The address of Jempson Holdings Limited is:

Slade Yard
Rye
East Sussex
TN31 7DG

Jempson Holdings Limited was incorporated on 23rd March 2009 as a result of a management buy-out and acts as the holding company for the Jempson group of companies.

The parent of the smallest group in which these financial statements are consolidated is Jempson Holdings Limited, incorporated in England and Wales.

The address of Jempson Holdings Limited is:

As above

Company information as above.

Jempsons Commercials Limited

Detailed Profit and Loss Account for the Year Ended 31 October 2021

	2021 £	2020 £
Turnover (analysed below)	656,840	645,934
Cost of sales (analysed below)	<u>(423,987)</u>	<u>(454,751)</u>
Gross profit	<u>232,853</u>	<u>191,183</u>
Gross profit (%)	35.45%	29.6%
Administrative expenses		
Employment costs (analysed below)	(105,339)	(100,667)
Establishment costs (analysed below)	(127,255)	(112,782)
General administrative expenses (analysed below)	(39,793)	(41,733)
Finance charges (analysed below)	(2,646)	(3,012)
Depreciation costs (analysed below)	(7,734)	(10,010)
Other expenses (analysed below)	<u>-</u>	<u>273</u>
	<u>(282,767)</u>	<u>(267,931)</u>
Operating loss	(49,914)	(76,748)
Other interest receivable and similar income (analysed below)	<u>75</u>	<u>-</u>
Loss before tax	<u><u>(49,839)</u></u>	<u><u>(76,748)</u></u>

Jempsons Commercials Limited

Detailed Profit and Loss Account for the Year Ended 31 October 2021

	2021 £	2020 £
Turnover		
John Jempson & Son Ltd	235,579	260,255
Others	415,000	330,477
Grants and subsidies	3,737	53,378
Other operating income	2,524	1,824
	<u>656,840</u>	<u>645,934</u>
Cost of sales		
Opening stock	17,480	28,894
Opening work in progress	13,127	14,408
Spares and parts	235,127	210,997
Tyres	53,917	45,140
Oils	7,911	7,397
MOT tests and retests	12,262	8,712
Closing stock	(14,462)	(17,480)
Closing work in progress	(3,845)	(13,127)
Fitters wages	90,200	152,213
Staff NIC (Employers)	9,170	13,443
Staff pensions	2,186	2,991
Apprenticeship levy	914	1,163
	<u>423,987</u>	<u>454,751</u>
Employment costs		
Salaries	94,065	89,251
Staff NIC (Employers)	9,129	9,148
Staff pensions (Defined contribution)	2,045	2,117
Staff training	100	151
	<u>105,339</u>	<u>100,667</u>
Establishment costs		
Rent and rates	84,666	51,210
Service charge	15,000	29,483
Light and heat	3,354	4,707
Insurance	9,305	12,848
Waste disposal	8,202	5,660
Repairs and renewals	4,603	8,174
Replacement tools	2,125	700
	<u>127,255</u>	<u>112,782</u>

This page does not form part of the statutory financial statements.

Jempsons Commercials Limited

Detailed Profit and Loss Account for the Year Ended 31 October 2021

	2021 £	2020 £
General administrative expenses		
Telephone	1,022	952
Computer software and maintenance costs	11,949	9,549
Printing, postage and stationery	2,073	1,544
Sundry expenses	9,923	15,582
Motor expenses	12,139	10,276
Auditor's remuneration - The audit of the company's annual accounts	2,500	2,500
Consultancy fees	187	1,268
Legal and professional fees	-	62
	<u>39,793</u>	<u>41,733</u>
Finance charges		
Bank charges	<u>2,646</u>	<u>3,012</u>
Depreciation costs		
Depreciation of plant and machinery (owned)	2,738	3,042
Depreciation of motor vehicles (owned)	<u>4,996</u>	<u>6,968</u>
	<u>7,734</u>	<u>10,010</u>
Other expenses		
(Profit)/loss on disposal of tangible fixed assets	<u>-</u>	<u>(273)</u>
Other interest receivable and similar income		
Other interest receivable	<u>(75)</u>	<u>-</u>