

Qatar Foundation for Rehabilitation of Special Needs

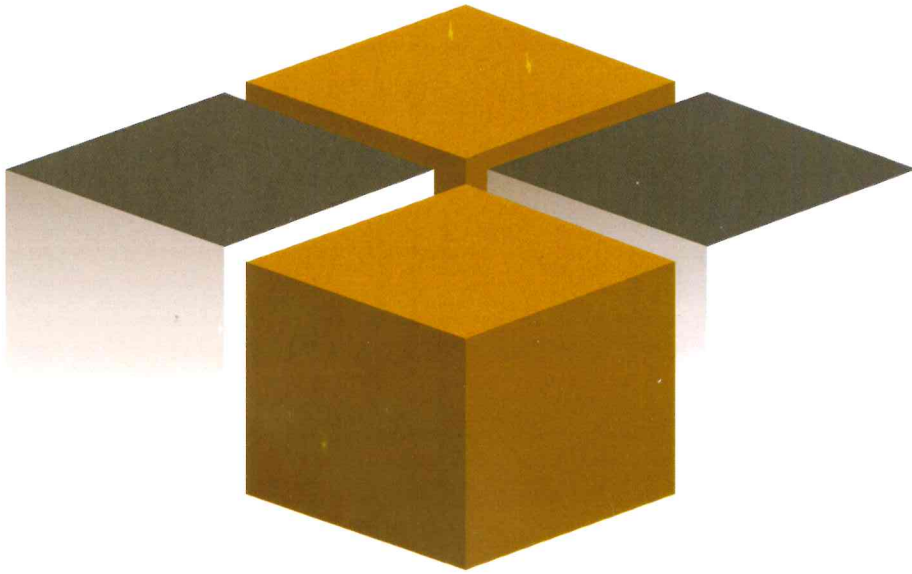
Qatari Charitable Organization

Doha – Qatar

Financial Statements and Independent

Auditor's Report for The Financial Year

Ended on December 31, 2021



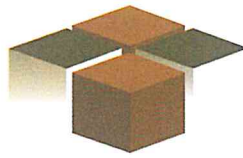
عمر بن عبدالعزيز المرواني

Omer bin AbdulAziz Al-Marwani

التدقيق والمحاسبة Auditing & Accounting

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Independent auditor's report

To the Qatar Foundation for Rehabilitation of Special Needs - Qatari charitable

Organization

Doha, State of Qatar

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of **Qatar Foundation for Rehabilitation of Special Needs - Qatari charitable Organization** (the "Organization"), which comprise the statement of Financial Position, the Statement of Revenue and expenses, statement of Cash flow and statement of Change in accumulated overflow for the Year, and notes to the financial statements, including summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at December 31, 2021, and its financial performance for Year then ended in accordance with International Financial Reporting Standards (IFRSs).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Statements" section of our report. We are independent of the Organization in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with the ethical requirements that are relevant to our audit of the financial statements in the State of Qatar, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management

Management is responsible for the preparation and fair presentation of the financial statements in accordance with IFRS and for such internal control as Management determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, Management is responsible for assessing the Organization'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 Management either intends to liquidate the Organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organization's financial reporting process.

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 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.

Independent Auditor's Report (continued) Qatar Foundation for Rehabilitation of Special Needs - Qatari charitable Organization for the Year ended December 31, 2021.

Auditor's responsibilities for the audit of the financial statements

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Organization to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the Organization audit. We remain solely responsible for our audit opinion.

We communicate with management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide management with a statement that we have complied with relevant ethical requirements regarding independence, and communicate with them all relationships and other matters that may reasonably be thought to bear on our independence and, where applicable, related safeguards.

Independent Auditor's Report (continued) Qatar Society for Rehabilitation of Special Needs - Qatari civil association charitable for the Year ended December 31, 2021.

Auditor's responsibilities for the audit of the financial statements (continued).

From the matters communicated with management, we determine those matters that were of most significance in the audit of the financial statements of the current year and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Doha – Qatar May 29, 2022




Omer AbdElAziz Hamed Al-Marwani
Registration No 166

Qatar Foundation For Rehabilitation Of Special Needs
 Qatari Charitable Organization
 Statement Of Financial Position As At 31 December 2021

<u>Assets</u>	<u>Note</u> <u>No.</u>	<u>31/12/2021</u> <u>(QAR)</u>	<u>31/12/2020</u> <u>(QAR)</u>
Current Assets			
Cash & Cash Equivalents	(3/5,4)	2,698,373	2,741,050
Accounts Receivable & Other Receivables	(5)	2,056,307	2,372,908
Financial Investment Through Profit Or Loss	(6)	5,552,429	5,423,865
Total Current Assets		10,307,109	10,537,823
Non Current Assets			
Investments Property (Net)	(3/3,7)	150,701,486	155,573,086
Property, Plant & Equipment (Net)	(3/4,8)	39,329,470	40,888,435
Long Term Bank Deposit		29,000,000	29,000,000
Total Non Current Assets		219,030,956	225,461,521
Total Assets		229,338,065	235,999,344
<u>Liabilities And Accumulated Surplus</u>			
Current Liabilities			
Borrowing & Loans - Short Term	(9)	6,891,048	6,891,048
Other Payable & Accruals	(10)	305,110	371,314
Total Current Liabilities		7,196,158	7,262,362
Accumulated Surplus			
Accumulated Surplus	(10)	215,748,813	216,355,666
Total Net Accumulated Surplus		215,748,813	216,355,666
Non Current Liabilities			
Borrowing & Loans - Long Term	(9)	2,354,834	8,744,516
End Of Services Benefits	(3/10,11)	4,038,260	3,636,800
Total Non Current Liabilities		6,393,094	12,381,316
Total Accumulated Surplus & Liabilities		229,338,065	235,999,344

these separate financial statements were approved by shareholders and on their behalf signed the below

Sheikh. Thani Bin Abdullah Al-Thani
 Chairman Of The Board Of Directors



Mr. Amir Al-Mulla
 Executive Director



Mr. Hassan Haggag
 Financial Management




Qatar Foundation For Rehabilitation Of Special Needs
 Qatari Charitable Organization
 Statement Of Activities For The For The Year Ended On 31 December 2021

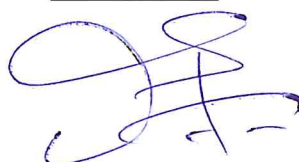
	Note No.	31/12/2021 (QAR)	31/12/2020 (QAR)
Income			
Donations And Coupon Income		14,534,887	13,309,452
Real Estate Income		7,862,775	8,888,250
Other Revenue	(12)	599,232	825,892
Dividends Income From Financial Investment		203,384	472,679
Gains On Revaluation Of Financial Investment		131,538	681,606
Through Profit Or Loss			
Total Income		23,331,816	24,177,879
Less:			
Expenses Of Social Activities And Educational			
And Rehabilitation Centers	(13)	7,504,481	6,635,295
Property Expenses	(14)	7,078,840	7,234,927
General & Administrative Expenses	(15)	5,990,123	6,463,006
Depreciation	(8)	1,683,846	1,661,388
Doubtful Debts	(5)	694,032	694,032
Finance Cost		561,213	867,685
Losses On Revaluation Of Financial Investment		2,974	477
Through Profit Or Loss			
End Of Services Benefits	(3/10,11)	423,160	396,362
Total Expenses		23,938,669	23,953,172
Shortage / Surplus For The Year		(606,853)	224,707
Less:			
End Of Services Benefits (Previous Years)	(3/10,11)	-	3,240,438
Impairment Losses In Investments In Property		-	56,274,690
Impairment Losses In Property, Plant & Equipment		-	26,700,634
Shortage For The Year		(606,853)	(85,991,055)

these separate financial statements were approved by shareholders and on their behalf signed the below

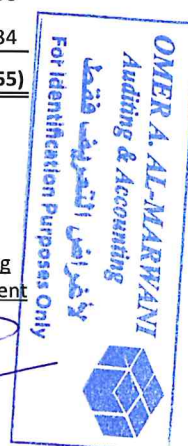
Sheikh. Thani Bin Abdullah Al-Thani
 Chairman Of The Board Of Directors



Mr. Amir Al-Mulla
 Executive Director



Mr. Hassan Haggag
 Financial Management

Qatar Foundation For Rehabilitation Of Special Needs
Qatari Charitable Organization
Statement Of Cash Flow For The Year Ended On 31 December 2021

	31/12/2021	31/12/2020
	(QAR)	(QAR)
<u>Cash Flows From Operating Activities:</u>		
Shortage For The Year	(606,853)	(85,991,055)
<u>Adjustments</u>		
Depreciation Investments Property	4,871,600	4,871,600
Depreciation Property, Plant And Equipment	1,683,846	1,661,388
Doubtful Debts	694,032	694,032
End Of Services Benefits	423,160	3,636,800
Losses On Revaluation Of Financial Investment Through Profit Or Loss	2,974	477
Gains On Revaluation Of Financial Investment Through Profit Or Loss	(131,538)	(681,606)
Dividends Income From Financial Investment	(203,384)	(472,679)
Impairment Losses In Investments In Property	-	56,274,690
Impairment Losses In Property, Plant, And Equipment	-	26,700,634
Net Profit Before Changes In Work Capital:	6,733,837	6,694,281
Change In Current Assets	(377,431)	(233,034)
Change In Current Liabilities	(66,204)	247,544
Change In Non-current Liabilities	(21,700)	-
Net Cash Flow Provided From Operating Activities	6,268,502	6,708,791
Cash Flow From Investing Activities		
Dividends From Financial Investment	203,384	472,679
Payment For Purchase Of Fixed Assets	(124,881)	(115,162)
Net Cash Flow Provided From Investing Activities	78,503	357,517
Cash Flows From Financing Activities		
Net Movement In Loan	(6,389,682)	(6,105,991)
Net Cash Flow (Used In) Financing Activities	(6,389,682)	(6,105,991)
Net Decrease /Increase In Cash And Cash Equivalent	(42,677)	960,317
Cash And Cash Equivalent At The Beginning Of The Year	2,741,050	1,780,733
Cash And Cash Equivalent At The End Of The Year	2,698,373	2,741,050

The Accompanying Notes form an Integral Part of these Financial Statements

Qatar Foundation For Rehabilitation Of Special Needs

Qatari charitable Organization

Statement of Change in Surplus For the Year Ended on 31 December

	<u>(QAR)</u>
Surplus As of December 31,2019	302,346,721
Surplus for the Year	<u>(85,991,055)</u>
Surplus As of December 31,2020	216,355,666
Shortage for the Year	<u>(606,853)</u>
Surplus As of December 31,2021	215,748,813

The Accompanying Notes form an Integral Part of these Financial Statements

1) General information and Company's activities- :

The Qatar Society for the Rehabilitation of Special Needs (Qatari Society for the Care and Rehabilitation of the Disabled) was established in the State of Qatar in accordance with Law No. 2 of 1974 establishing associations and the amending laws thereof, a charitable association with a legal personality for an indefinite period, based in Doha, and it was approved by a decision of the Minister of administrative development, labor and social affairs No. 1 of 1992, and in accordance with Emiri Decision No. 43 of 2014 and Law No. 15 of 2014 regarding the Qatar Society for the Rehabilitation of People with Special Needs is subject to the supervision and oversight of the Regulatory Authority for Charitable Activities .The Regulatory Authority for Charitable Activities issued Circular No. 54 of 2019 on December 30, 2019, which obligates the association to implement the guideline issued by the authority for the application of accounting standards for non-profit organizations.

The main activity and purpose of the organization, according to what was stated in the Articles of association of the organization is to rehabilitate people with special needs and provide the any possible amount of health care, social care and psychological care for people with special needs Qataris and others residing in the State of Qatar, and for this purpose it has the following - :

1. Establishing the necessary places and institutions to house and care for young people with special needs and prepare them educationally and professionally appropriate to their case.
2. Producing, manufacturing or importing all the different educational devices and aids, the prosthetic limbs needed for them and other tasks, machines and tools that you need in order to improve the condition of people with special needs ,advance their health and mental level, rehabilitate them, recreate them and raise their morale.
3. Raising public awareness of the social and psychological problems of people with special needs and ways to prevent and treat them, in cooperation with government agencies, private and public institutions and others.
4. Visiting families of people with special needs and providing technical advice and instructions necessary to provide them with an appropriate healthy, social and cultural climate.
5. The use of advanced scientific expertise and experiences in these areas and the benefit of the experienced in order to achieve the satisfaction of its purposes.
6. Preparing and receiving research, studies, statistics and scientific programs related to their purposes, publishing them, and benefit from and develop them.

2) Basis of preparing financial statements-:

These financial statements have been prepared in accordance with the guidelines of the Regulatory Authority for Charitable Activities issued in December 2019 and International Financial Reporting Standards (IFRS).The financial statements are presented in Qatari Riyal, which is the company's functional and presentation currency.

3) Accounting Policies

3.1) Basis of measurement

The financial statements have been prepared in accordance with International Financial Reporting Standards .IFRS ,(and according to the guide issued by the Regulatory Authority for Charitable Activities for the application of accounting standards for non-profit organizations issued in December 2019.

3.2) Statement of Cash Flow

Cash flow statements are prepared using the indirect method.

3.3) Investment Property

The investment properties are shown at cost minus the accumulated depreciation. The investment properties are real estate owned by the association as follows- :

- Property No. 68648 in the city of Doha in the Fereej Abdulaziz region, area of 928 M²
- Property No. 89 863 in the city of Doha Al-Sadd region, area of 2754 M².
- Property No. 112283 in the city of Doha in Al-Mansoura region, area of 907 M².
- Property No. 112285 in the city of Doha in Al-Mansoura region, area of 907 M².

3.4) Property, Plant and Equipment

All property, plant & equipment are stated at cost less accumulated depreciation.

Depreciation of property, plant & equipment is provided to write off the cost, less residual value, On a straight-line basis over the estimated, useful lives as follows:

%20	Equipment
%20	Motor Vehicles
%33.33	Computers & Software
15%	Furniture & Fixtures
%10 : %5	Buildings

Residual values, remaining useful lives and depreciation methods are reviewed annually and adjusted if appropriate. Gains or losses on disposal are included in profit or loss.

3.5) Cash and Cash Equivalents

This item includes cash in hand and in banks and short-term highly liquid investments that can easily be converted into a specified amount of cash and are subject to an insignificant risk of changes in value. An investment of three months or less is usually classified as short-term. Withdrawals are shown on Overdraft from banks within borrowing with current liabilities.

3.6) Investments in Securities Financial Through Profit or Loss

The investments in securities financial are evaluated with fair value, and the profits or losses resulting from the change in fair value to be posted in the statement of income and expenses according to the applicable policies.

3.7) Revenues

Revenues are measured at the fair value of the consideration received or receivable in the event contracts are signed for them, taking into account the conditions set forth in the Authority's guideline.

3.8) Expenses

Expenses are shown according to its nature and connection to association programs.

3.9) Foreign Currency

The functional currency of the Company is the Qatari Riyals and accordingly, the financial statements are presented in Qatari Riyals. Transactions in foreign currencies are translated into Qatari Riyals at the rate of exchange prevailing at the transaction date.

Monetary items denominated in foreign currencies are retranslated at the exchange rates applying at the reporting date. Non-monetary items that are denominated in foreign currencies are retranslated at the rates prevailing at the date when the fair value was determined.

3.10) Provision for Employees' End of Service Benefits

The association provides end-of-service benefits to its employees in accordance with the association's policies .The entitlement to these benefits is based on the employees' final salary and length of service, subject to the completion of a minimum service period, and is paid to employees upon termination of their employment with the association .The expected costs of these benefits are accrued over the employment period .

3.11) Impairment

The book value of the assets owned by the association (other than inventory) is reviewed on the date of preparing the financial statements to determine whether there are any indications of a decline in the values of these assets. Assets when the book value of those assets is higher than their recoverable value and this is reflected in the statement of surplus and deficit, and the recoverable value represents the fair value minus selling costs or the value of use, whichever is greater. The association has appointed two independent, accredited professional values who have the appropriate experience in this field .The average valuation price was reached and the impairment loss was recognized directly in profit or loss.

3.12) Related Parties disclosure

The guide of the Regulatory Authority for Charitable Activities is followed in disclosing the related parties and the conflict of interests, as the relationship of any board member or other stakeholders with the association is recorded in a special register, and the interested member may not participate in voting on the decision issued in this regard, so No member of the current council shall participate in voting or taking any decisions related to dealing with external parties, and this was recorded in the records of the association.

Qatar Foundation For Rehabilitation Of Special Needs
 Qatari Charitable Organization
 Notes To The Financial Statement For The Year Ended On 31 December 2021

4. Cash & Cash Equivalents:

	31/12/2021 (QAR)	31/12/2020 (QAR)
Cash In Hand	2,697,003	2,741,050
Current Accounts At Banks	1,370	-
	<u>2,698,373</u>	<u>2,741,050</u>

5. Accounts Receivable & Other Receivables:

	31/12/2021 (QAR)	31/12/2020 (QAR)
*Accounts Receivable & Notes Payable	908,399	1,377,181
Employee Loan	530,250	425,100
Accrued Revenue	455,790	348,912
Prepaid Expenses	105,768	165,615
Deposit	41,100	41,100
Credit Card - Deposit	15,000	15,000
	<u>2,056,307</u>	<u>2,372,908</u>

*Accounts Receivable & Notes Payable

	31/12/2021 (QAR)	31/12/2020 (QAR)
Accounts Receivable & Notes Payable	2,296,463	2,071,213
<u>Less:</u>		
Doubtful Debts	<u>1,388,064</u>	<u>694,032</u>
	<u>908,399</u>	<u>1,377,181</u>

6. Financial Investment Through Profit Or Loss:

	31/12/2021 (QAR)	31/12/2020 (QAR)
Masraf Al-Ryan	5,548,512	5,416,974
Widam Food Company	<u>3,917</u>	<u>6,891</u>
	<u>5,552,429</u>	<u>5,423,865</u>

Qatar Foundation For Rehabilitation Of Special Needs

Qatari Charitable Organization

Notes To The Financial Statement For The Year Ended On 31 December 2021

7- Investments Property (Net)

	Building (QAR)	Land (QAR)	Total (QAR)
Cost As Of 31/12/2020	97,432,000	90,293,311	187,725,311
Cost As Of 31/12/2021	97,432,000	90,293,312	187,725,312
Accumulated Depreciation As Of 01/01/2020	32,152,225	-	32,152,225
Depreciation During The Year	4,871,600	-	4,871,600
Accumulated Depreciation As Of 31/12/2021	37,023,825	-	37,023,825
Net Book Value As Of 31/12/2021	60,408,175	90,293,313	150,701,486
Net Book Value As Of 31/12/2020	65,279,775	90,293,311	155,573,086

Investment Properties Are Stated At Cost Less Accumulated Depreciation

Qatar Foundation For Rehabilitation Of Special Needs

Qatari Charitable Organization

Notes To The Financial Statement For The Year Ended On 31 December 2021

8- Property Plant & Equipment (Net)

	Building (QAR)	Land (QAR)	Tools & Equipment (QAR)	Computers & Equipment (QAR)	Furniture (QAR)	Total (QAR)
Balances As At 01/01/2021	31,181,380	18,729,366	75,580	35,682	3,900	50,025,908
Additions During The Year	-	-	16,249	108,632	-	124,881
Balance As At 31/12/2021	<u>31,181,380</u>	<u>18,729,366</u>	<u>91,829</u>	<u>144,314</u>	<u>3,900</u>	<u>50,150,789</u>
Acc Depreciation As Of 01/01/2021	9,115,723	-	13,915	7,654	181	9,137,473
Additions During The Year	1,639,638	-	16,813	26,810	585	1,683,846
Acc Depreciation As Of 31/12/2021	<u>10,755,361</u>	<u>-</u>	<u>30,728</u>	<u>34,464</u>	<u>766</u>	<u>10,821,319</u>
Balance - December 31, 2021	<u>20,426,019</u>	<u>18,729,366</u>	<u>61,101</u>	<u>109,850</u>	<u>3,134</u>	<u>39,329,470</u>
Balance - December 31, 2020	<u>22,065,657</u>	<u>18,729,366</u>	<u>61,665</u>	<u>28,028</u>	<u>3,719</u>	<u>40,888,435</u>

Qatar Foundation For Rehabilitation Of Special Needs
Qatari Charitable Organization
Notes To The Financial Statement For The Year Ended On 31 December 2021

9. Borrowing & Loans:

	<u>31/12/2021</u> (QAR)	<u>31/12/2020</u> (QAR)
Borrowing & Loans - Short Term	6,891,048	6,891,048
Borrowing & Loans - Short Term	<u>2,354,834</u>	<u>8,744,516</u>
	<u><u>9,245,882</u></u>	<u><u>15,635,564</u></u>

The board of directors of the Qatar Foundation for rehabilitation of special needs took a decision in 2015 to purchase a property for the purpose of using it for the foundation through Islamic financing and it was agreed with a local bank to obtain an Islamic financing amount of QR 77,000,000 to be paid over a period of 96 months (8 Years) starting from the date of 18 April 2015, and a profit margin is calculated based on a rate of 4% and the property to be purchased is a mortgage in favor of the bank and the proceeds of some property are deposited with the bank in addition to a security cheque for the value of the financing, and every year the bargaining contract is renewed for the remaining amount.

10. Other Payable & Accruals:

	<u>31/12/2021</u> (QAR)	<u>31/12/2020</u> (QAR)
Accrued Expenses	201,410	260,614
Refundable Deposit	103,700	103,700
Advance Received	<u>-</u>	<u>7,000</u>
	<u><u>305,110</u></u>	<u><u>371,314</u></u>

11. Provision Of End Of Services Benefits

	<u>31/12/2021</u> (QAR)	<u>31/12/2020</u> (QAR)
Balances As At 01/01/2021	3,636,800	3,240,438
Additions During The Year	423,160	396,362
Used During The Year	<u>(21,700)</u>	<u>-</u>
Balances As At 31/12/2021	<u><u>4,038,260</u></u>	<u><u>3,636,800</u></u>

Qatar Foundation For Rehabilitation Of Special Needs
Qatari Charitable Organization
Notes To The Financial Statement For The Year Ended On 31 December 2021

12. Other Revenue:

	31/12/2021 (QAR)	31/12/2020 (QAR)
Revenue From Bank Fixed Deposit	587,232	813,392
Other Revenue	12,000	12,500
	<u>599,232</u>	<u>825,892</u>

13. Expenses Of Social Activities, Educational, Rehabilitation Centers:

	31/12/2021 (QAR)	31/12/2020 (QAR)
Expenses Of Cultural Centers	3,182,195	3,424,129
Social Assistance & Various Project Activities	3,031,477	2,133,214
Medical Devices	1,182,540	1,035,952
Local Celebration & Activities	101,186	39,000
Conferences & Seminars	7,083	3,000
	<u>7,504,481</u>	<u>6,635,295</u>

14. Property Expenses:

	31/12/2021 (QAR)	31/12/2020 (QAR)
Depreciation Expenses Of Investment Property	4,871,600	4,871,600
Maintenance & Repair Expenses	1,182,296	1,279,963
Salaries, Wages & Other Allowances	709,128	790,499
Water And Electricity Charges	152,266	141,565
Security Expense	113,950	99,000
Commission For Rental Real Estate	49,600	52,300
	<u>7,078,840</u>	<u>7,234,927</u>

Qatar Foundation For Rehabilitation Of Special Needs
Qatari Charitable Organization
Notes To The Financial Statement For The Year Ended On 31 December 2021

15. General & Administrative Expenses

	<u>31/12/2021</u>	<u>31/12/2020</u>
	(QAR)	(QAR)
Salaries, Wages & Other Allowances	5,238,204	5,696,350
Cleaning & Hospitality Fees	189,400	174,556
Telephone & Mail Expenses	196,203	218,793
Transportation Expenses	150,094	74,395
Other Expenses	139,899	166,117
Subscription, Government Expenses & Bank Charges	42,058	55,631
Stationery & Advertising Expenses	19,665	35,294
Professional Fees	10,000	10,000
Maintenance & Repairs Expense	4,600	6,720
Car Maintenance Expenses	-	25,150
	<u>5,990,123</u>	<u>6,463,006</u>