

**THE BRITISH JUDO ASSOCIATION LIMITED**

**(A COMPANY LIMITED BY GUARANTEE)**

**DIRECTORS' REPORT  
AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 MARCH 2005**

**THE BRITISH JUDO ASSOCIATION LIMITED  
( A COMPANY LIMITED BY GUARANTEE )**

**COMPANY INFORMATION**

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**Directors** D White (Chairman)  
B Davies  
R Davison  
R Inman  
E C Awford  
M J Limrick  
B James (Appointed 9 October 2004)

**Secretary** S C McCarthy

**Company number** 1393958

**Registered office** West Walk Building  
110 Regent Road  
Leicester  
LE1 7LT

**Auditors** Newby Castleman  
West Walk Building  
110 Regent Road  
Leicester  
LE1 7LT

**Business Address** Suite B, Loughborough Technology Park  
Epinal Way  
Loughborough  
Leicestershire, LE11 3GE

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**THE BRITISH JUDO ASSOCIATION LIMITED  
(A COMPANY LIMITED BY GUARANTEE)**

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**THE BRITISH JUDO ASSOCIATION LIMITED  
(A COMPANY LIMITED BY GUARANTEE)**

**DIRECTORS' REPORT  
FOR THE YEAR ENDED 31 MARCH 2005**

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The directors present their report and financial statement for the year ended 31 March 2005.

**Principal activities**

The principal activity of the company continued to be the promotion and supervision of national judo activities.

**Directors**

The following directors have held office since 1 April 2004:

D White (Chairman)	
R Kenny (Vice Chairman)	(Resigned 13 April 2004)
B Davies	
R Davison	
D Heslop	(Resigned 1 September 2004)
R Inman	
E C Awford	
M J Limrick	
N K Fairbrother	(Appointed 9 October 2004 and resigned 1 March 2005)
B James	(Appointed 9 October 2004)

**Auditors**

In accordance with section 385 of the Companies Act 1985, a resolution proposing that Newby Castleman be reappointed as auditors of the company will be put to the Annual General Meeting.

**Directors' responsibilities**

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 1985. 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.

This report has been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

On behalf of the board

D White  
**Director**

4 August 2005

**THE BRITISH JUDO ASSOCIATION LIMITED  
(A COMPANY LIMITED BY GUARANTEE)  
INDEPENDENT AUDITORS' REPORT  
TO THE MEMBERS OF THE BRITISH JUDO ASSOCIATION LIMITED**

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We have audited the financial statements of The British Judo Association Limited on pages 3 to 16 for the year ended 31 March 2005. These financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002), under the historical cost convention and the accounting policies set out therein.

This report is made solely to the company's members, as a body, in accordance with Section 235 of the Companies Act 1985. 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.

**Respective responsibilities of the directors and auditors**

As described in the statement of directors' responsibilities on the Directors' Report the company's directors are responsible for the preparation of the financial statements in accordance with applicable law and United Kingdom Accountancy Standards.

Our responsibility is to audit the financial statements in accordance with relevant and legal and regulatory requirements and United Kingdom Auditing Standards.

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 1985. We also report to you if, in our opinion, the Directors' Report is not consistent with the financial statements, if the company has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding directors' remuneration and transactions with the company is not disclosed.

We read the Directors' Report and consider the implications for our report if we become aware of any apparent misstatements within it.

**Basis of audit opinion**

We conducted our audit in accordance with United Kingdom Auditing Standards issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgments made by the directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

**Opinion**

In our opinion the financial statements give a true and fair view of the state of the company's affairs as at 31 March 2005 and of its surplus for the year then ended and have been properly prepared in accordance with the Companies Act 1985.

**Newby Castleman**  
Chartered Accountants  
Registered Auditor  
West Walk Building  
110 Regent Road  
Leicester  
LE1 7LT

10 August 2005

**THE BRITISH JUDO ASSOCIATION LIMITED  
(A COMPANY LIMITED BY GUARANTEE)**

**INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 2005**

	Notes	2005		2004	
		£	£	£	£
<b>INCOME</b>					
<b>World Class Performance, Potential and Start Programmes</b>					
Lottery funded grant from UK Sport		709,583		868,086	
Lottery funded grant from Sport England		895,000		895,000	
		<u>1,604,583</u>		<u>1,763,086</u>	
Donations, contributions and sponsorship		447		908	
			1,605,030		1,763,994
<b>CENTRAL INCOME</b>					
Grants from UK Sport					
Exchequer funded		210,000		210,000	
Modernisation/relocation Project		-		19,735	
International Representation		1,315		3,495	
Modernisation – Commercial		15,976		-	
UK Coaching Certificate Programme		26,404		-	
UK Elite Coach Grant		15,000		-	
		<u>268,695</u>		<u>233,230</u>	
<b>Development Programme in England</b>					
Grant from Sport England					
Club Development		125,000		125,000	
Schools Development		135,858		-	
Schools/Club Links		19,548		-	
		<u>280,406</u>		<u>125,000</u>	
<b>Coaching and technical income</b>					
Coaching income		13,975		22,588	
Junior grading		48,337		50,765	
Dan Grade levy		7,529		3,615	
Kano scheme		3,888		4,397	
Promotion receipts		3,898		1,458	
Refereeing income		7,484		6,671	
			85,111		89,494
<b>Cadet Programme income</b>					
Cadet squad contributions			42,961		42,659
<b>Other income</b>					
Individual membership fees	2	372,401		357,206	
Kano Club membership fees	2	13,499		13,406	
Club membership fees	2	43,640		42,485	
Tournament licences		3,375		3,785	
Affiliation fees		13,447		13,095	
Sales of publications, etc.		6,291		6,771	
Bank interest received	3	11,139		3,010	
Sundry other income		817		1,063	
Merchandising		-		743	
			464,609		441,564
<b>Gross income carried forward</b>			<u>2,746,812</u>		<u>2,695,941</u>

**THE BRITISH JUDO ASSOCIATION LIMITED  
(A COMPANY LIMITED BY GUARANTEE)**

**INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 2005 (CONTINUED)**

	Notes	2005		2004	
		£	£	£	£
<b>Gross income brought forward</b>			2,746,812		2,695,941
<b>Direct costs</b>			1,892,375		1,911,408
<b>Gross surplus</b>			854,437		784,533
Central overhead expenses		685,735		641,848	
Coaching and technical expenses		99,058		80,238	
			784,793		722,086
<b>Surplus on ordinary activities before taxation</b>	<b>4</b>		69,644		62,447
Tax on surplus on ordinary activities	<b>5</b>		355		-
<b>Surplus on ordinary activities after taxation</b>			69,289		62,447
Transfer to BJA Competitions and Events reserve			26,426		40,349
<b>Surplus for the year</b>	<b>10</b>		42,863		22,098

**THE BRITISH JUDO ASSOCIATION LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**

**SCHEDULE OF DIRECT COSTS**  
**FOR THE YEAR ENDED 31 MARCH 2005**

	2005		2004 (Restated)	
	£	£	£	£
<b>World Class Performance</b>				
Competitions	122,660		233,981	
Training events	139,246		142,601	
Team managers and support staff costs	327,392		327,598	
High Quality Practice and Skill Centres	11,433		14,038	
Sports science and medical fees, etc.	41,115		62,799	
Video equipment	2,059		1,417	
Clothing	1,864		13,466	
Bisham office expenses	11,085		14,646	
Administration and insurance recharges	28,411		29,886	
Other miscellaneous costs	205		6,725	
EIS charges	17,563		2,343	
		703,033		849,500
<b>World Class Potential &amp; Start Programmes</b>				
Competitions	212,484		203,079	
Training events	70,183		122,195	
Team managers and support staff costs	317,487		268,530	
High Quality Practice and Skill Centres	34,005		41,697	
Sports science and medical fees, etc.	35,194		30,682	
Video equipment	171		47	
Clothing	1,045		14,456	
Bisham office expenses	-		188	
Judo Academy, Bisham				
- Accommodation and transport	127,941		150,296	
- Other costs	21,003		14,368	
Administration and insurance recharges	27,294		26,760	
Other miscellaneous costs	4,335		16,613	
EIS charges	50,758		10,134	
Coaching fees and expenses	15,185		26,435	
		917,085		925,480
<b>Central costs</b>				
Development Programme in England				
- Staff costs	186,081		127,410	
- Project costs	86,176		9,018	
		272,257		136,428
		<u>1,892,375</u>		<u>1,911,408</u>

**THE BRITISH JUDO ASSOCIATION LIMITED  
(A COMPANY LIMITED BY GUARANTEE)**

**SCHEDULE OF OVERHEAD EXPENSES  
FOR THE YEAR ENDED 31 MARCH 2005**

	<b>2005</b>	<b>2004</b>
	<b>£</b>	<b>£</b>
<b>Central Overhead Expenses</b>		
Head office rent, rates, utilities and maintenance	32,319	23,229
Modernisation/relocation Project	(613)	15,511
Payroll and expenses	344,362	296,458
Recruitment	566	202
Telecommunications	17,345	15,581
Postage	40,149	38,478
Photocopier rental	13,305	10,282
Stationery and printing costs	28,314	35,571
Computer charges	3,887	4,863
Bank and credit card charges	9,772	10,352
Bank and other interest	-	18
Legal and professional fees	7,901	8,651
Auditors remuneration	6,593	5,968
Insurances	112,248	105,434
Board/Council attendance at events	16,933	9,382
International representation	6,119	7,542
England area rebates paid	57,495	59,267
Board of directors meeting costs	5,479	5,597
AGM and annual report	8,391	6,696
Marketing and merchandising costs	2,066	3,200
Web site development	1,619	3,664
Other costs	7,693	6,377
Depreciation	13,901	26,115
Loss on disposal of fixed assets	1,859	56
Modernisation - Commercial	15,126	-
	<u>752,829</u>	<u>698,494</u>
Less charged to direct costs – World Class Performance and Potential Programmes	(67,094)	(56,646)
	<u><u>685,735</u></u>	<u><u>641,848</u></u>

**THE BRITISH JUDO ASSOCIATION LIMITED  
(A COMPANY LIMITED BY GUARANTEE)**

**SCHEDULE OF OVERHEAD EXPENSES (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2005**

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	2005 £	2004 £
<b>Coaching and technical expenses</b>		
Coaching costs	33,532	4,667
National Coaching course	116	11,346
Goshin Jitsu costs	2,085	6,115
Competitions	2,726	1,560
Promotions	6,016	3,876
Refereeing commission including UK and international events	23,393	24,208
Inclusion commission	169	150
Education commission	141	263
English areas commission	173	586
Mon Grade costs	10,116	10,684
Kano award costs	1,675	346
Dan Grade costs	609	955
Medals	2,450	3,200
Junior belts and badges	11,886	10,075
Kano badges, etc.	1,528	1,563
Finance commission	-	380
Kata Working Party	2,443	264
	<hr/>	<hr/>
	99,058	80,238
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**THE BRITISH JUDO ASSOCIATION LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**

**BALANCE SHEET**  
**AS AT 31 MARCH 2005**

	Notes	2005		2004	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	7		26,622		39,017
Intangible assets – Patents			935		935
<b>Current assets</b>					
Stocks		34,456		36,662	
Debtors	8	78,423		91,860	
Loan to subsidiary undertaking		205,944		165,328	
Cash at bank and in hand		388,909		164,769	
		<u>707,732</u>		<u>458,619</u>	
<b>Creditors: amounts falling due within one year</b>	9	<u>444,534</u>		<u>277,105</u>	
<b>Net current assets</b>			263,198		181,514
<b>Total assets less current liabilities</b>			<u>290,755</u>		<u>221,466</u>
<b>Reserves</b>					
Accumulated fund	10		116,426		73,563
Other reserves	11		174,329		147,903
			<u>290,755</u>		<u>221,466</u>

These financial statements have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective June 2002).

The financial statements were approved by the Board on 4 August 2005.

D White  
**Director**

**THE BRITISH JUDO ASSOCIATION LIMITED  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2005**

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**1 Accounting policies**

**1.1 Accounting convention**

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002)

**1.2 Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life, as follows:

Motor vehicles	- 25% per annum of net book value
Fixtures and fittings	- 25% per annum of net book value
Computers	- 20% per annum of cost

**1.3 Leasing**

Rentals payable under operating leases are charged against income on a straight-line basis over the lease term

**1.4 Stock**

Stock is valued at the lower of cost and net realisable value.

**1.5 Grants received**

Sports Council Grants and Lottery Sports Funds are fully credited to the income and expenditure account in the year in which the related expenditure is incurred.

**1.6 Group accounts**

The financial statements present information about the company as an individual undertaking and not about its group. The company has not prepared group accounts as it is exempt from the requirement to do so by Section 248 of the Companies Act 1985 as it is a parent undertaking of a small group. Details of the subsidiary undertaking are given in note 6 to the financial statements.

**THE BRITISH JUDO ASSOCIATION LIMITED  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2005**

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**2 Membership income**

The company's membership income represents the value of goods and services supplied to members during the year.

**3 Interest receivable**

	<b>2005</b>	<b>2004</b>
	<b>£</b>	<b>£</b>
Bank deposit interest	11,139	3,010
	<u>11,139</u>	<u>3,010</u>

**4 Surplus on ordinary activities before taxation**

	<b>2005</b>	<b>2004</b>
	<b>£</b>	<b>£</b>
Surplus on ordinary activities before taxation is stated after charging:		
Auditors' remuneration	6,593	5,968
Depreciation of fixed assets	13,901	26,115
Loss on disposal of fixed assets	1,859	56
	<u>18,353</u>	<u>26,139</u>

**5 Taxation**

	<b>2005</b>	<b>2004</b>
	<b>£</b>	<b>£</b>
Corporation tax charge for the year	355	-
	<u>355</u>	<u>-</u>

**THE BRITISH JUDO ASSOCIATION LIMITED  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2005**

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**6 Subsidiary undertaking**

The board of directors of The British Judo Association Limited are the only directors of the following company:

<b>Company</b>	<b>Country of registration or incorporation</b>
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**Subsidiary undertaking**

British Judo Association Competitions and Events Limited (A company limited by guarantee)	England and Wales
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The aggregate amount of reserves and the results of the undertaking for the last relevant financial year were as follows:

	<b>Accumulated Deficit £</b>	<b>Deficit of expenditure over income for the year £</b>
British Judo Association Competitions and Events Limited (A company limited by guarantee)	<u>174,329</u>	<u>26,426</u>

**THE BRITISH JUDO ASSOCIATION LIMITED  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2005**

**7 Tangible fixed assets**

	<b>Motor vehicles £</b>	<b>Fixtures and fittings £</b>	<b>Computers £</b>	<b>Total £</b>
<b>Cost</b>				
At 1 April 2004	19,706	62,882	87,146	169,734
Additions	-	743	3,893	4,636
Disposals	(19,706)	(8,060)	(38,664)	(66,430)
	<u>-</u>	<u>55,565</u>	<u>52,375</u>	<u>107,940</u>
At 31 March 2005	<u>-</u>	<u>55,565</u>	<u>52,375</u>	<u>107,940</u>
<b>Depreciation</b>				
At 1 April 2004	16,633	37,858	76,226	130,717
Charge for the year	593	7,001	6,307	13,901
Eliminated on disposals	(17,226)	(7,410)	(38,664)	(63,300)
	<u>-</u>	<u>37,449</u>	<u>43,869</u>	<u>81,318</u>
At 31 March 2005	<u>-</u>	<u>37,449</u>	<u>43,869</u>	<u>81,318</u>
<b>Net book value</b>				
At 1 April 2004	<u>3,073</u>	<u>25,024</u>	<u>10,920</u>	<u>39,017</u>
At 31 March 2005	<u>-</u>	<u>18,116</u>	<u>8,506</u>	<u>26,622</u>

**8 Debtors**

	<b>2005 £</b>	<b>2004 £</b>
Trade debtors	31,726	34,312
Other debtors	408	23
Prepayments and accrued income	46,289	57,525
	<u>78,423</u>	<u>91,860</u>

**THE BRITISH JUDO ASSOCIATION LIMITED  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2005**

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

	<b>2005</b>	<b>2004</b>
	<b>£</b>	<b>£</b>
Trade creditors	145,686	169,180
Corporation tax	355	-
Other taxes and social security costs	19,862	31,943
Accruals and deferred income	278,631	75,502
Other creditors – Lottery grants	-	480
	<u>444,534</u>	<u>277,105</u>

**10 Statement of movements on accumulated fund**

	<b>2005</b>
	<b>£</b>
Balance at 1 April 2004	73,563
Surplus for the financial year	42,863
	<u>116,426</u>

**THE BRITISH JUDO ASSOCIATION LIMITED  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2005**

**11 Other reserves**

	<b>BJA Competitions &amp; Events reserve £</b>
Balance at 1 April 2004	147,903
Transfer from accumulated fund	26,426
	<u>174,329</u>
Balance at 31 March 2005	<u><u>174,329</u></u>

**12 Financial commitments**

At 31 March 2005 the company had annual commitments under non-cancellable operating leases as follows:

	<b>2005</b>		<b>2004</b>	
	<b>Land and buildings £</b>	<b>Other £</b>	<b>Land and buildings £</b>	<b>Other £</b>
<b>Expiry date:</b>				
Within one year	11,860	1,819	-	5,332
Between two to five years	-	122,744	41,052	86,076
Over five years	-	-	-	40,937
	<u>11,860</u>	<u>124,563</u>	<u>41,052</u>	<u>132,345</u>
	<u><u>11,860</u></u>	<u><u>124,563</u></u>	<u><u>41,052</u></u>	<u><u>132,345</u></u>

**THE BRITISH JUDO ASSOCIATION LIMITED  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2005**

**13 Summary of the British Judo Association Areas**

In accordance with the Articles of Association, areas are formally recognised by the Board of Directors of the British Judo Association as Geographical Representatives and Members of the Association and as such their reported financial position is disclosed in these accounts. The areas financial year runs to 31 December 2004 excepting Southern Area, which ends 31 March 2005 and below is a summary of the areas Income and Expenditure Accounts for the year and Balance Sheets at 31 December 2004.

These accounts have not been subjected to audit by Newby Castleman.

**Income and Expenditure Accounts to 31 December 2004**

Area	Revenue		Expenditure £	Surplus/(deficit)	
	Rebates £	Other £		Before rebates £	After Rebates £
Western	6,831	9,848	(12,302)	(2,454)	4,377
Southern	13,071	22,870	(30,395)	(7,525)	5,546
Eastern	3,113	14,185	(18,755)	(4,570)	(1,457)
N.H.C.	7,465	11,800	(18,479)	(6,679)	786
Midland	8,382	10,917	(18,342)	(7,425)	957
London	2,893	2,043	(4,762)	(2,719)	174
Northwest	7,766	31,678	(36,167)	(4,489)	3,277
Yorkshire & Humberside*	-	-	-	-	-
Northern	2,817	9,827	(9,788)	39	2,856
	<u>52,338</u>	<u>113,168</u>	<u>(148,990)</u>	<u>(35,822)</u>	<u>16,516</u>
31 December 2003	<u>51,199</u>	<u>120,944</u>	<u>(157,974)</u>	<u>(37,030)</u>	<u>14,169</u>

\* Yorkshire & Humberside Area accounts not yet available.  
The comparative figures for 31 December 2003 have been restated to include those for the Eastern Area that were not available at the time the accounts for 2003/04 were completed.

**THE BRITISH JUDO ASSOCIATION LIMITED  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2005**

**13 Summary of the British Judo Association Areas (Continued)**

**Balance Sheet as at 31 December 2004**

<b>Area</b>	<b>Assets</b>		<b>Liabilities</b>	<b>Reserves</b>
	<b>Cash</b>	<b>Others</b>		
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Western	13,978	2,960	(340)	16,598
Southern	31,521	-	(2,574)	28,947
Eastern	14,158	3,236	(4,762)	12,632
N.H.C.	14,286	-	(200)	14,086
Midland	27,158	11,392	(7,712)	30,838
London	5,928	1,801	(700)	7,029
Northwest	27,592	17,732	(1,675)	43,649
Yorkshire & Humberside*	-	-	-	-
Northern	9,464	10,062	-	19,526
	<u>144,085</u>	<u>47,183</u>	<u>(17,963)</u>	<u>173,305</u>
31 December 2003 (Restated)	<u>142,612</u>	<u>57,415</u>	<u>(38,777)</u>	<u>161,250</u>

Rebates paid to Areas in 2005 and rebates outstanding at 31 December 2004 are not included in the above accounts:

<b>Area</b>	<b>Paid 2005 £</b>	<b>Outstanding</b>		<b>Total £</b>
		<b>2003 £</b>	<b>2004 £</b>	
Western	6,831	6,068	9,177	15,245
Southern	13,071	11,788	17,424	29,212
Eastern	3,484	1,887	4,180	6,067
N.H.C.	7,465	6,407	10,536	16,943
Midland	8,382	7,403	10,927	18,330
London	3,525	1,852	4,562	6,414
Northwest	7,766	6,575	9,235	15,810
Yorkshire & Humberside	3,483	1,776	4,474	6,250
Northern	2,817	1,344	3,762	5,106
Armed Forces	671	296	1,003	1,299
	<u>57,495</u>	<u>45,396</u>	<u>75,280</u>	<u>120,676</u>
31 December 2003	<u>59,267</u>	<u>30,723</u>	<u>71,203</u>	<u>101,926</u>

The unpaid amounts above are calculated at 22% of related area income excepting for the final quarter in 2004, which was calculated at 17% and paid in April 2005.