

AUDIT PARTNERSHIP TRADING ACCOUNT, 1st OCT 2002 - 31st MARCH 2003

	PARTNERSHIP	SBC	UDC		
Salary costs	Estimate	Actual	Actual	Total	Variance
SBC salaries	50,275	46,513	0	46,513	-3,762
UDC salaries	52,180	0	41,470	41,470	-10,710
Agency	5,000	4,200	4,200	8,400	3,400
Total salary costs	107,455	50,713	45,670	96,383	-11,072
Non-salary costs					
Training	1,500	2,110	0	2,110	610
Employee insurance	660	80	0	80	-580
Life insurance	0	282	0	282	282
Staff Advertising	0	0	807	807	807
Lease car	1,450	0	1,450	1,450	0
Travel & subsistence	1,225	172	475	647	-578
Materials	310	140	11	151	-159
Stationary	100	21	0	21	-79
Publications	125	23	0	23	-102
Search fees	110	0	0	0	-110
Car park season tickets	900	0	0	0	-900
Subscriptions	215	0	43	43	-172
Public liability insurance	0	1,100	0	1100	1,100
General expenses	50	11	0	11	-39
Total non salary costs	6,645	3,939	2,786	6,725	80
Total direct costs	114,100	54,652	48,456	103,108	-10,992
Apportionment		61,865	41,243	103,108	
(Creditor) Debtor		-7,213	7,213	0	