

THE MEDICAL PRACTITIONERS AND DENTISTS BOARD

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ENSURING QUALITY HEALTH CARE



**FINANCIAL STATEMENTS FOR THE YEAR ENDED
30TH JUNE, 2009**

MEDICAL PRACTITIONERS AND DENTISTS BOARD

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OVERVIEW

Overview of the Board

Vision

Achieving the highest standards of quality health care for all.

Mission

To ensure the provision of high quality health care that is safe and ethical, placing high premium on quality of human through appropriate regulation(s) of training practice and services.

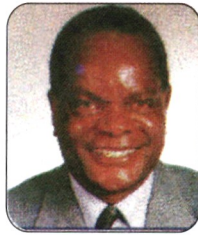
Boards functions

- Register medical and dental practitioners
- Maintain an annual register of medical and dental practitioners
- Supervise medical and dental education
- Enforce continuous professional development
- Supervise internship training
- Inspect and register medical institutions
- Regulate the practice of medicine and dentistry
- Advise MOH on quality health care
- Monitor research on human subjects

Core values

- Integrity and professionalism
- Utmost respect for human life
- Ethical practice
- Accountability
- Timeliness
- Customer satisfaction
- Justice and fairness
- Quality medical and dental education

BOARD MEMBERS



Prof. Julius M. Kyambi
Chairman



Dr. Christopher K. Wagaiyu
Vice Chairman



Dr. Francis M. Kimani
DMS/Registrar



Dr. Charles O. Onudi
DDMS



Prof. Lawrence N. Gakuu
Member



Dr. Stephen Ochiel
Member



Prof. Barasa K. Otsyula
Member



Dr. Elly N. Opot
Member



Dr. Alice K. Mutungi
Member



Dr. Samson Wanjala
Member



Prof. George A. O. Magoha,
Member



Dr. Samson K. Ndege
Member



Prof. Joseph M. Kitonyi
Member



Dr. John R. Nyaumah
Member



Prof. Gladys N. Opinya
Member



Dr. Rafique B. Parkar
Member



Daniel M. Yumbya
Executive Officer/ Secretary

MEDICAL PRACTITIONERS AND DENTISTS BOARD

FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE 2009

BACKGROUND

ESTABLISHMENT OF THE BOARD

The Medical Practitioners and Dentists Board is established under section 4 of the Medical Practitioners and Dentists Act Cap 253 of the Laws of Kenya.

This Act was enacted by Parliament in 1977 and came into operation on 1st January 1978 the current version of the Act, like the majority of the other Acts was printed in 1983.

Pursuant to section 4 (15) which was inserted vide the Statute Law (Miscellaneous Amendments) Act (Act No. 11 of 1003), the Board is a body corporate with perpetual succession and a common seal, and is capable of suing or being sued, owning and dealing with property and borrowing and lending money.

Pursuant to section 25, the functions of the Board should be financed by grants given by the Minister with the consent of the Treasury, out of money provided by Parliament. However, at present the Board generates its income from Licence Fees paid by doctors and private hospitals.

FUNCTIONS OF THE BOARD

- (a) Consideration and acceptance or rejection of all applications to be registered either as a Medical Practitioner or Dentist (Section 6 of the Act).
- (b) Assessment of training and supervisory requirements necessary for a person to qualify for registration (Section 11).
- (c) Supervision of the course content of any university in Kenya that offers medical and dental degrees to satisfy itself that these courses meet the standards set by the Board (Section 11A)
- (d) Requiring applicants to sit such oral or written examinations either set by the Board or by delegates of the Board, as the Board may consider necessary in order to assess the suitability of applicants for registration (Section 11)
- (e) Conferment of Licences to Render Medical or Dental Services (Section 13)
- (f) Conferment of Licences to engage in private practice of medicine or dentistry (Section 15)
- (g) Authorization of premises for use in the private practice of medicine or dentistry (Section 15).
- (h) Inquiring into the conduct of medical and dental practitioners who are guilty of any infamous or disgraceful conduct in a professional respect (Section 20)
- (i) Restoration of practitioners in the register and lifting of suspensions.
- (j) Consulting with the Minister on the rules necessary to be prescribed for the carrying out of the provisions of the Act (Section 23)

Registered Office:

The Registrar
Medical Practitioners and Dentist Board
Woodlands Road, off Lenana Road
Opposite Chinese Embassy
NAIROBI

Auditor: -

The Controller and Auditor General
Kenya National Audit Office
P.O. Box 30084, 00100
NAIROBI

Banks:

Kenya Commercial Bank
Milimani Branch
P.O. Box 69693, 00400
NAIROBI

Cooperative Bank of Kenya
University Way Branch
P O. Box 48321, 00100
NAIROBI

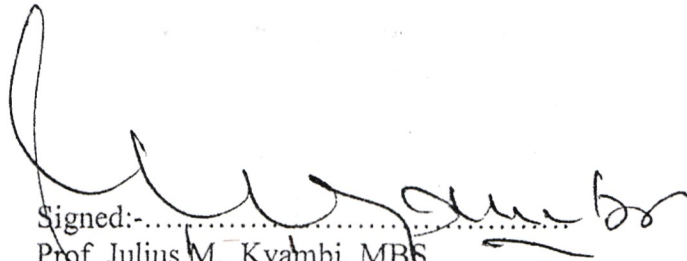
MEDICAL PRACTITIONERS AND DENTISTS BOARD

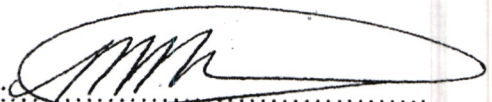
STATEMENT OF BOARD MEMBERS RESPONSIBILITY

The Board members are required to prepare financial statements, which give a true and fair view of the state of affairs of the Board at the end of the financial year and of its surplus or deficit for that year. The Board members are required to ensure that the Board maintains proper accounting records, which disclose with reasonable accuracy the financial position of the Board.

The Board members are responsible for safeguarding the assets of the Board. The members accept responsibility for the financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgment and estimates, consistent with previous years and in conformity with the International Financial Reporting Standards.

The members are for the opinion that the financial statements give a true and fair view of the state of the financial affairs of the Board as at 30 June 2009 and of its deficit for the year then ended. The members further confirm the accuracy and completeness of the accounting records maintained by the Board, which have been relied upon the preparation of the financial statements as well as the adequacy of the financial statements as well as the adequacy of the systems of the financial controls.


Signed:.....
Prof. Julius M. Kyambi, MBS
Chairman
Date... 02/03/2010


Signed:.....
Dr. Francis M. Kimani
Registrar
Date.. 02/03/2010.....

CHAIRMAN'S STATEMENT



The mandate of the Board is to regulate health care provision in the country.

During the year ending 30th June 2009, the Board was able to achieve a number of strategic objectives as attached hereunder:

i. Launch of Strategic Plan and Service Charter

The Board developed a strategic plan and service charter which is a product of wide consultations with key stakeholders. The strategic plan and service charter was launched by the Honorable Minister for Medical Services on the 12th August, 2008.

The plan forms a road map through which the Board will conduct its business within the prescribed legal mandate.

The service charter declares the level of service we can extend to our clients and stakeholders, with the aim of providing efficient service. Through the service charter client expectations are addressed.

ii. Performance Contract

The Board through the Chair signed a performance contract with Hon. Minister and the Permanent Secretary, Ministry of Medical Services on 24th November 2008. Under the performance contract the Board committed itself to meet agreed performance targets which have already been met.

iii. Review of Cap 253

The Board has formed an ad hoc committee to review its Act, Cap 253 which was enacted in 1978. The purpose of the review is to keep in line with the changing health care delivery environment and to improve service delivery within our establishment.

iv. Accreditation of medical and dental schools

The Board has participated in the development of inspection and accreditation guidelines which were approved by partner states Ministers of Health. The Board has continued to participate in the joint inspection of the said schools and a comprehensive report will be tabled to the EAC Sectoral Council of Ministers of health for deliberation and recommendations.

I wish to thank all stakeholders and well wishers for their continued support and good will which has enabled the Board to discharge its duties effectively.



**Prof. Julius M. Kyambi, MBS, MD (Heidelberg) FAC (Giessen), FAC Paed. Surgery
(Cologne)**

CHAIRMAN

MEDICAL PRACTITIONERS AND DENTISTS BOARD

30th June 2009

MESSAGE FROM THE REGISTRAR



During the year ended 30th June 2009, the Board carried out its statutory functions as follows:-

i). Registration of Doctors

The Board has registered a total of 6075 Medical and 800 Dental Practitioners.

ii). Registration of Medical Institutions

Since the gazettment of Private Medical Institutions rules in April 2000, the Board has registered a total of 1704 Private and Faith-based Medical Institutions which include Hospitals, Clinics, Health Centres and Dispensaries.

iii). Private Medical Licenses

The Board has licenced 1880 Medical and Dental Practitioners to carry out full time and part-time practice in Hospitals and Private Clinics.

iv). Doctors Register

The Board has continued to publish Doctor's register in the official Kenya Gazette as stipulated in Section 9 of the Medical Practitioners and Dentists Board Act CAP 253.

The register contains names of doctors who have paid the required retention fees.

v). Foreign Trained Doctors

The Board has continued to carry Assessment and Internship Qualifying Exams for foreign trained doctors. During the year, under review 27 doctors were assessed.

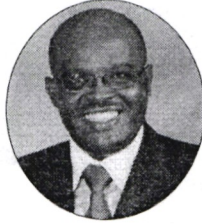
v). Disciplinary Proceedings

The Board has been able to carry out Preliminary Inquiries for cases of alleged Medical malpractice that have been launched as stipulated in the act. A total of 16 cases have been determined while the remaining 80 are at various levels of investigation.


DR. FRANCIS M. KIMANI
DIRECTOR OF MEDICAL SERVICES/ REGISTRAR
MEDICAL PRACTITIONERS AND DENTISTS BOARD

Dated 30th June 2009

STATEMENT FROM THE EXECUTIVE OFFICER



The day to day running of the Board Secretariat is done by the Executive Officer/ Secretary. During the year ended 30th June 2009, the Board was able to meet its set targets as per the signed performance contract.

a). Joint Inspections

The Board was able to carry out joint inspections in all the provinces accompanied by the following regulatory authorities:-

- i). Pharmacy and Poisons Board
- ii). Radiation Protection Board
- iii). Nursing Council of Kenya
- iv). Clinical Officers Council
- v). Drugs Inspectorate
- vi). Public Health Department
- vii). Department of Standards and Regulatory Services

Using the agreed check list, facilities found wanting were closed mainly due to

- Lack of qualified personnel
- Lack of required equipment
- Poor sanitation
- Lack of proper infection control systems including incinerators.

During the year under review a total of 510 facilities were inspected.

b). Internship Training Centres

The Board has been able to inspect the existing and new Internship Training Centres for Medical and Dental practice.

A total of 42 Internship Training Centres have been approved.

c). Continuous Professional Development

The Board has established a CPD Committee whose mandate is to develop policy guidelines and implementation structures to ensure that doctors continually improve their knowledge and skills in the ever changing field of Medicine and Dentistry.

d). Board's Website

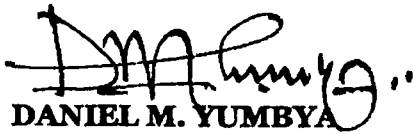
The board has an updated website www.medicalboard.co.ke in which members of the public as well as our clients can access our various forms, fees and requirements for registration and licensing.

e). Board's Strategic Plan

The Board is committed to the implementation of its strategic plan which is linked to the Government policy, priorities and objectives as set out from time to time in line with the National Development Plan and Vision 2030.

Finally, I wish to thank our stakeholders for their continued support without which we would not have been able to discharge our regulatory responsibilities.

I urge all the practitioners to embrace ICT and make use of the Board's Website for faster communication.

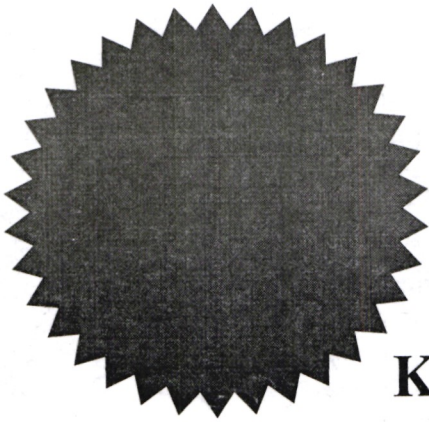


DANIEL M. YUMBYA

EXECUTIVE OFFICER

MEDICAL PRACTITIONERS AND DENTISTS BOARD

Dated 30th June 2009



REPUBLIC OF KENYA



KENYA NATIONAL AUDIT OFFICE

**REPORT
OF
THE CONTROLLER
AND AUDITOR-GENERAL**

ON

**FINANCIAL STATEMENTS OF
MEDICAL PRACTITIONERS
AND DENTISTS BOARD
FOR THE YEAR ENDED
30th JUNE 2009**



KENYA NATIONAL AUDIT OFFICE

REPORT OF THE CONTROLLER AND AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF MEDICAL PRACTITIONERS AND DENTISTS BOARD FOR THE YEAR ENDED 30 JUNE 2009

I have audited the accompanying financial statements of Medical Practitioners and Dentists Board set out at pages 9 to 17 which comprise the Statement of Financial Position as at 30 June 2009, the Income Statement, the Statement of Accumulated Fund and the Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Section 14 of the Public Audit Act. 2003. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

Management's Responsibility for the Financial Statements

The Management is responsible for the preparation and fair presentation of the financial statements in accordance with the International Financial Reporting Standards and for such internal controls as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Responsibility of the Controller and Auditor General

My responsibility is to express an independent opinion on the financial statements based on the audit. The audit was conducted in accordance with the International Standards on Auditing. Those standards require compliance with ethical requirements and that the audit be planned and performed with a view to obtaining reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the entity's preparation and fair presentation of the financial statements 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 Board's internal controls. An audit also includes evaluating the appropriateness of accounting policies used and the

reasonableness of accounting estimates made by the Management, as well as evaluating the overall presentation of the financial statements.

I believe the audit evidence obtained is sufficient and appropriate to provide a basis for my opinion.

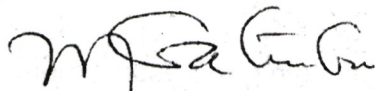
1. Receivables

As reported in 2007/2008 and as disclosed in Note 3 to the financial statements, the receivables net balance of Kshs. 7,237,162 includes an amount of Kshs. 2,235,000 due from a firm of advocates in respect of money paid to the firm in October 1997, representing a deposit towards purchase of land reference number 209/368/7 in Nairobi. According to information available, the Board withdrew instructions from the firm on 19 May 1998 and instructed another firm of advocates to take over the sale transaction. Although the Board on 14 July 1998 demanded refund of the deposit from the first law firm, the firm filed a counter claim in the High Court on the ground that the Board had failed to honour the sale agreement by not paying the balance of the purchase price within the stipulated time. The case has not yet been concluded. On 17 December 2006, fresh instructions were given to a third firm of advocates to establish who, if any, was to blame for the stalled transaction and the viability of the court case. The legal opinion of the third firm was that the Board has no possibility of winning the case and the chances of recovery of the deposit are nil.

Under the circumstances, and similar to the previous year, it has not been possible to ascertain that the debtors figure of Kshs. 7,237,162 is fairly stated as at 30 June 2009.

Opinion

Except for the foregoing reservation, in my opinion, the financial statements present fairly, in all material respects, the financial position of the Board as at 30 June 2009, and its financial performance and its cash flows for the year then ended in accordance with the International Financial Reporting Standards and comply with the Medical Practitioners and Dentists Act. Cap 253 of the Laws of Kenya.



A.S.M. GATUMBU
CONTROLLER AND AUDITOR GENERAL

Nairobi

15 March 2010

MEDICAL PRACTITIONERS AND DENTISTS BOARD
INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE, 2009

INCOME		2008/2009	2007/2008
	Notes	Kshs.	Kshs.
License fees	6	43,065,965	30,913,135
Doctors Charges	7	8,605,150	6,583,050
Other Income	8	2,129,914	2,226,367
Total		<u>53,801,029</u>	<u>39,722,552</u>
<u>EXPENSES</u>			
Personnel Costs	9	5,912,109	4,401,018
Inspection Expenses	10	6,256,159	9,248,602
Board Expenses	11	7,204,590	4,510,580
Administration Expenses	12	25,231,052	13,567,856
Legal Fees	13	2,515,030	1,389,476
Staff Training		1,139,895	-
Audit fees		150,000	150,000
Workshops and Conferences	14	7,373,805	3,579,250
Tribunal Expenses	15	1,343,400	2,300,614
Board Examination		1,363,817	-
Total		<u>58,489,857</u>	<u>39,147,396</u>
Surplus/Deficit		<u>(4,688,828)</u>	<u>575,156</u>

MEDICAL PRACTITIONERS AND DENTIST BOARD

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE, 2009

<u>ASSET</u>	Notes	2008/2009	2007/2008
		Kshs.	Kshs.
<u>Non-Current Assets</u>			
Property Plant and Equipment	16	<u>29,522,983</u>	<u>30,413,003</u>
Sub-Total		29,522,983	30,413,003
<u>Current assets</u>			
Receivables	3	7,237,162	5,853,614
Cash and Bank	4	<u>271,025</u>	<u>3,550,400</u>
Sub-Total		7,508,187	9,404,014
TOTAL ASSETS		<u><u>37,031,170</u></u>	<u><u>39,817,017</u></u>
<u>ACCUMULATED FUND AND CURRENT LIABILITIES</u>			
<u>Accumulated fund</u>	2	34,962,189	39,651,017
<u>Current Liabilities</u>			
Payables	5	2,068,981	166,000
Total Accumulated Fund and Liabilities		<u><u>37,031,170</u></u>	<u><u>39,817,017</u></u>

Signed.....

Prof. Julius M. Kyambj MBS
Chairman

Date.....

Signed.....

Dr. Francis M. Kimani
Registrar

Date.....

MEDICAL PRACTITIONERS AND DENTISTS BOARD
CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2009

<u>OPERATING ACTIVITIES</u>	<u>2008/2009</u>	<u>2007/2008</u>
	<u>Kshs.</u>	<u>Kshs.</u>
Net profit before taxation	(4,688,828)	575,156
<u>Adjustments</u>		
Depreciation	1,549,260	1,761,273
Wrongly Omitted Income in the Income and Expenditure account		-
<u>Changes in working capital</u>		
Increase / Decrease in Debtors	(1,383,548)	2,000,186
Increase /Decrease in Trade and other payables	1,902,981	(100,000)
Net cash flow from operations	(2,620,135)	4,236,615
<u>INVESTING ACTIVITIES</u>		
Purchase of furniture and fittings	(177,000)	(210,000)
Purchase of Motor vehicle	-	(4,770,528)
Purchase of Computer	(482,240)	-
Net cash flow from investments	(659,240)	(4,980,528)
FINANCING ACTIVITIES		-
Net cash flow from financing activities		-
Net Decrease/increase in cash & cash equivalents	(3,279,375)	(824,416)
Un identified Balance	-	(80,503)
Cash & cash equivalent at the start of the period	3,550,400	4,374,816
Cash & cash equivalent at the end of the period	271,025	3,550,400

MEDICAL PRACTITIONERS AND DENTIST BOARD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED
30 JUNE 2009

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a) *Basis of preparation and form of presentation*

The financial statements are prepared in accordance with International Financial Reporting Standards (IFRS)

These financial statements have been prepared on a historical cost convention.

b) *Motor vehicles and equipment*

Motor vehicles and equipment are stated at cost or valuation, less accumulated depreciation.

c) *Revenue recognition*

Income is recognized in the period in which it is received.

d) *Property, Plant and Equipment – Depreciation*

Depreciation is provided on the cost/valuation of assets on a reducing balance basis at rates designed to write down the assets to their estimated residual values over their estimated useful lives as follows: -

Fixed Assets Rate per annum

Computers and software/photocopier	30%
Motor vehicles	25%
Furniture, fixtures & fittings	12.5%
Office equipment	12.5%
Buildings	2.5%

e) *Cash and cash equivalents*

Cash and cash equivalents are defined as cash on hand and cash at bank

f) *Trade and other payables*

Liabilities for amounts payable are carried at cost which is the fair value of the consideration to be paid in the future for goods and services received, whether or not billed to the Board.

2. STATEMENT OF ACCUMULATED FUND FOR THE YEAR ENDED 30 JUNE 2009

	Accumulated fund	Surplus/(Deficit)	Total
As at 1 st July 2007	39,075,861	575,156	39,651,017

As at 1 st July 2008	39,651,017	(4,688,828)	34,962,189
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	2009/2008	2008/2007
3. RECEIVABLES		
Mwenesi & Co. Advocates	2,235,000	2,235,000
Defaulters	2,574,500	2,574,500
Immigrated & deceased doctors	756,500	756,500
RD Cheques	391,200	245,900
Prepayments	70,077	144,842
Imprest	<u>1,966,385</u>	<u>653,372</u>
Totals	7,993,662	6,610,114
Less Provision for Bad and Doubtful debts	<u>(756,500)</u>	<u>(756,500)</u>
Totals	<u>7,237,162</u>	<u>8,853,614</u>
4. CASH AND BANK BALANCES		
Cash in Hand	139,500	166,500
Cash in Bank	<u>131,525</u>	<u>3,383,900</u>
Totals	<u>271,025</u>	<u>3,550,400</u>
5. CREDITORS		
Payables	166,000	166,000
Trade Creditors	<u>1,902,981</u>	=
	<u>2,068,981</u>	<u>166,000</u>
6. LICENCES FEES		
Private Practice	19,548,792	14,908,000
License to Render	8,645,000	6,906,500
Registration fees	2,345,000	1,658,900
Institutional Fees	<u>12,527,173</u>	<u>7,439,735</u>
Totals	<u>43,065,965</u>	<u>30,913,135</u>
7. DOCTORS CHARGES		
Additional Qualification	55,000	282,500
Retention Fees	6,433,150	4,715,050
Certificate of Good Stand	640,000	680,500
Specialist Recognition	1,270,000	800,000
Certification of Documents	<u>207,000</u>	<u>105,000</u>
Totals	<u>8,605,150</u>	<u>6,583,050</u>

8. OTHER INCOME

Exam fees	885,000	716,000
Books and Guides	180,250	240,305
Search fees	41,000	59,000
Registers	8,000	20,000
PIC Complaints	43,000	33,000
CPD Applications	300,000	345,000
Safaricom	335,024	319,070
Celtel	231,500	220,500
Tender Applications	30,000	190,300
Donations	30,000	50,000
Interest Income	23,140	33,192
Tribunal document	23,000	-
Totals	<u>2,129,914</u>	<u>2,226,367</u>

9. PERSONNEL COSTS

Personal emolument includes staff salaries, allowances paid to seconded staff, gratuity, NSSF remittances and any payments made to non board members.

10. INSPECTION EXPENSES

These expenses relate to amounts incurred by the board for various inspections carried out by the board on the on practicing Doctors /Dentist and various medical institutions country wide to ensure they comply with the law and the Board's rules and regulations.

11. BOARD EXPENSES

These expenses relate to Board members allowances for full board, committee meetings and other expenses relating to such meetings.

i) Sitting Allowance	3,050,000	1,170,000
ii) Lunch allowance	297,000	125,000
iii) Night out	888,000	646,000
iv) Transport(Upcountry)	72,000	55,000
v) Transport(Local)	264,000	165,000
vi) Working session	250,000	170,000
vi) Honoraria	1,200,000	1,200,000
vii) Direct expenses on Board & Committee Meetings	1,183,590	979,580
TOTAL	<u>7,204,590</u>	<u>4,510,580</u>

2009/2008**2008/2007****12. ADMINISTRATION EXPENSES**

Security	408,574	374,242
Printing and stationary	6,534,902	3,671,677
Motor Vehicle Running	2,549,822	896,230
Telephone and Postage	1,046,725	905,767
Travelling and Accommodation	5,303,726	2,958,350
Official Entertainment	2,962,743	1,272,480
Equipment Maintenance	920,198	439,324
Insurance	407,176	289,683
Miscellaneous	173,149	159,690
Electricity Water and Conservancy	201,328	71,592
Staff Uniform	85,262	100,920
Depreciation	1,549,260	1,761,273
A.M. C. O. A /IAMRA	764,770	74,800
Bank Charges	109,042	173,563
Valuation of Assets	-	-
Advertisement and Publicity	1,496,373	295,230
Donations	125,000	-
Rent and Rates	593,002	-
Total	<u>25,231,052</u>	<u>13,567,856</u>

13. LEGAL FEES

These expenses relate legal services provided to the Board by the Board's Lawyer for day to day Legal requirements of the Board.

14. WORKSHOPS AND CONFERENCES

These costs relate to amount spent on locally organized and international workshop and conferences and related costs for effective running of the Boards operations.

15. TRIBUNAL EXPENSES

These are expenses incurred by the Board on various Tribunal case proceedings which are handled by the Board from time to time.

16. PROPERTY, PLANT AND EQUIPMENT

MEDICAL PRACTITIONERS AND DENTIST BOARD

PROPERTY, PLANT AND EQUIPMENT FOR THE YEAR ENDED 30TH JUNE 2009

	Land Kshs	Buildings Kshs	Motor Vehicles Kshs	Furniture & Fittings Kshs	Computers Kshs	Totals Kshs
COST						
As At 1 July 2008	18,877,446	6,553,610	6,829,028	3,143,139	1,504,078	36,907,301
Additions	-	-	-	177,000.00	482,240.00	659,240.00
Disposals	-	-	-	-	-	-
At 30 June 2009	18,877,446	6,553,610	6,829,028	3,320,139	1,986,318	37,566,541
DEPRECIATION						
At 1 July 2008	-	895,870	3,147,742	1,210,216	1,240,470	6,494,298
Charge for the year	-	141,444.00	920,322	263,740	223,754	1,549,260
Disposals	-	-	-	-	-	-
At 30 June 2009	-	1,037,314	4,068,064	1,473,956	1,464,224	8,043,558
NET BOOK VALUE						
At 30 June 2009	18,877,446	5,516,296	2,760,964	1,846,183	522,094	29,522,983
At 30 June 2008	18,877,446	5,657,740	3,681,286	1,932,923	263,608	30,413,003

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