



Association for  
**Organics Recycling**

# ANNUAL REPORT

2008-2009

# Staff

■	Jane Gilbert	Chief Executive (Stood down in 2008)
■	Jeremy Jacobs	Managing Director (Appointed in 2008)
■	Melvyn Chimes	Director Business Services
■	Emily Nichols	Technical Manager
■	Kiara Zennaro	Technical Officer
■	Margaret Williams	Administration Supervisor (Left in March 2009)
■	Leah Ashcroft	Membership and Events Co-ordinator
■	Jenni Harris	Sales Manager
■	Claire Willis	Communications Manager (Left in March 2009)
■	Jenny Grant	Co-ordinator – Scotland Branch



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## Directors 2008-2009

■ Peter Mills	New Earth Solutions
■ Trelawney Dampney	Eco Sustainable Solutions
■ Hugh Bulson	Organic Resource Agency Ltd (Retired in 2008)
■ Jim Frederickson	The Open University
■ Grant Keenan	Keenan Recycling
■ Julian Morgan	Bioganix PLC (Retired in March 2009)
■ Mike Orr	TEG Group PLC
■ Arnie Rainbow	Vital Earth Ltd
■ Ed Stentiford	Leeds University (Retired in December 2008)
■ Charlie Trousdell <b>Chairman</b>	TJ Composting Group Ltd (Appointed in January 2009)
■ Phil Wallace	Enviros Consulting (Retired in December 2008)
■ Matt Hill	Appointed Dec 2008

# Chairman's Report

**2008-09 has been a challenging year for our sector, but then the world of organics is always challenging!**

There have been significant financial pressures not least with business rates and many of our members facing significant increases. The rise of the shred and spread operator has been disastrous for some members and although their days are numbered they will continue to cause concern to legitimate operators for a little longer until the EA and Defra close all the loopholes.

The imminent closure of exempt sites will be welcomed by some and mourned by others, but whichever side of the fence one sits on; the days of the small operator are numbered. The EA would like to see all compost facilities enclosed with sophisticated odour treatment; the government wants AD to be the preferred treatment option and clearly in terms of embodied energy principles creating electrical and heat energy along with beneficial organic material makes good sense.

Our Association has come a long way since our humble beginnings and it is a testimony to everyone involved, from our dedicated staff and Directors to our members that we are still going strong despite the recession. We are the most relevant association dealing with organics in understanding what goes to



land and how to manage this, we need to embrace In Vessel Composting, Anaerobic Digestion, biomass and other energy generating technologies and whilst other associations can assist with grid connections and generator synchronisation etc we are the ones to make sure there is a sustainable market to apply the organic products.

The Environment Media Group really helped the association promote their brand through assisting us in events in 2008-09 and in particular the Annual Conference held at the Motorcycle museum in Birmingham in January 2009. This year they will again be assisting us in making 2010s conference the best yet.

It just remains to thank all the staff who have worked tirelessly on your behalf and Directors who give up their time freely to assist the association and to look forward to more challenges for 2010!

**Charlie Trousdell**  
**Chairman**

# Acting Chief Executive's Report

The year from April 2008 to March 2009 was an interesting time for the Association for Organics Recycling as well as for the composting and biodegradable resource management industries that it represents.

The most significant event for the Association was the rebranding of the association to widen our remit within the organics recycling sector. This initiative was well accepted by members as there was a strong feeling that without this change of emphasis, the association would fail to represent the widening remit of the organics sector. The change in name and direction of the Association was intended to reflect our response to the changing nature of the waste management sector and in particular the role of the biological treatments industry.

Unfortunately during this period the Board and the executive were forced to reduce overheads within the business in order that we were able to better face up to the parlous economic climate currently prevailing. As a result of this Jenni Harris our sales and marketing manager, Claire Willis, Communications Manager and Margaret Williams, Office administrator left the association. We thank them for their efforts whilst in our employ.

During this period the association forged closer links with the Environment Media Group to assist us in promoting events and selling advertising to the ever increasing audience. The first evidence of their support came at the 2009 Annual Conference and Exhibition. In January 2009 the Association and many members met at the National Motorcycle Museum in the West Midlands for the thirteenth Annual Conference and Exhibition. Turnout for the event was excellent and this proved to be a thought provoking and successful event.

Outside the Association, the composting and biodegradable resource management industries went from strength to strength during these twelve months. This is mainly because the UK is home to some of the world's leading technical experts in this field, people who can demonstrate high levels of specialist skills and who manage evermore sophisticated systems. The industry has changed enormously over the last decade and I am sure, will continue to evolve for some time yet.

More recently, there has been particular emphasis given to the role of anaerobic digestion and its role in the renewable energy market. Innovation within the biowaste processing sector and AD should be considered a complementary technology to current more popular technologies such as open air windrow and in-vessel composting. AD is now receiving funding from Defra and the devolved administrations to grow in line with the UK's renewable energy strategy.

Over this period, there has been progress made in handing



over a number of compost producers who are either certified to PAS 100 and the QP or who are working towards this end. The two Certification bodies charged with this task, Organic Farmers and Growers and Check Mate International should be recognised for their efforts to promote and progress this important area of activity on behalf of the Association.

The Association has also continued to expand their activity in the field of compostable packaging through the EN 13432 compostable packaging scheme. A number of successful applications were made during this year with evidence that this scheme will continue to grow in the future.

The Scottish branch of the Association has also had a very busy year holding a number of seminars in addition to their Annual Conference. Although faced with different regulatory constraints, growth within Scotland has been extensive with a number of new in-vessel composting facilities coming on stream.

May 2008 saw another excellent Compost Awareness Week. This event was the largest and most successful since it was first launched in the UK in 2001 and was themed as 'Green up your Environment'. Celebrity spokespeople including Diarmuid Gavin and Charlie Dimmock assisted in promoting the event. Both undertook TV, radio and press interviews to promote compost and composting. A number of events which took place demonstrated the amazing diversity that exists within this industry and shows that Association members are passionate about what they do. Whether it's an open day at a large scale composting facility, a home composting workshop or a community composting celebration, there is the same desire to communicate the benefits of composting.

The essence of the Association must continue to be in the fair representation of its members and their interests. We appreciate the support that you all provide both financially and with your time to ensuring that the Association can assist in promoting this essential and worthwhile industry sector.

I should also like to take this opportunity of thanking the staff on your behalf for their tireless efforts to improve on the service that they provide for you. If you have any ideas for ways in which the Association can develop member services, please do not hesitate to contact us.

**Jeremy Jacobs**  
**Acting Chief Executive**

# Our goals 2008-2009

The Association for Organics Recycling is committed to the sustainable management of biodegradable resources. It promotes the benefits of composting and other biological treatment techniques and the use of biologically treated materials for the enhancement of the environment, business and society.

## Vision statement

The Association for Organics Recycling works on behalf of its members to raise awareness of the benefits of the recycling of biodegradable resources. It aims to act as an advocate for the wider composting and biological treatment industries and to represent their views in a constructive dialogue with policy makers. The Association envisages an industry in which best practice is shared, standards are maintained and surpassed and which makes a positive contribution to safeguarding the environment.



## Values

The Association for Organics Recycling aims to:

- Represent its members effectively
- Spread good practice
- Provide information in a timely and appropriate manner
- Offer value for money for its members
- Pre-empt and respond to the needs of the industry
- Be accessible to members, policy-makers, the press, regulators and local and national government
- Give a hands-on approach to its activities
- Be consistently excellent in everything it does
- Maintain high levels of customer service

The Association for Organics Recycling operates to support its members, helping them to achieve their objectives through the development and promotion of good practice and the creation of a sustainable regulatory framework.

## Core principles

- A diverse, competitive, innovative, profitable industry
- Promotion of good practice and sound environmental management
- Promoting dialogue with local communities, government and regulatory authorities
- Promoting a sustainable, financially viable marketplace
- The capture and beneficial reuse of carbon in soils
- Proactive management and development of an appropriate and effective standard of good practice

# How we worked for our members in 2008-09

The Association's membership is central to everything we do. This year was no different in this respect. Throughout the year, we strived to improve the political, social and legislative environment for composters and to raise awareness of the importance of making, buying and using peat-free compost.

We have continued to organise several members' fora, seminars, overseas study tours and of course another Annual Conference and Exhibition, which was held at the National Motorcycle Museum in the West Midlands. One of the biggest changes in the summer of 2008 was the change of name from The Composting Association to the Association for Organics Recycling. This change reflected our response to, and evolution of, the changing nature of waste management and reinforced the Association's role as the leading UK organisation in raising awareness of the benefits of recycling biodegradable resources. The biowaste industry is undergoing significant expansion and development, using a diverse range of technologies for the treatment of biowastes. The Association recognised that its change of name better reflects the organisation's values, membership activity and portray more accurately the activities of its core membership. This will engage a wider range of stakeholders within the industry.

Other highlights of 2008/9 included:

- The thirteenth annual conference and exhibition
- Two successful overseas study tours to Germany and Italy
- The eighth annual Compost Awareness Week themed 'Green up your Environment'
- Publication of the State of Composting in the UK 2006/07
- Three Member's Fora held at biowaste facilities
- Signing up to the WISH Forum in conjunction with HSE



The Association saw a significant uplift in the number of producers who signed up to PAS 100 and the QP. The two appointed Certification bodies, Organic Farmers and Growers and Check Mate International are well underway to certifying additional producers to this new scheme and current numbers of producers on the scheme topped one hundred and eighty.

Hosted by members, a number of membership fora took place during 2008/09. These meetings also gave members a chance to meet Association staff, to learn more about the Association, to network and to visit the sites of other composters. Feedback from these events was extremely positive and we believe that these events will continue to provide an opportunity for members to network with one another and see for themselves the developments occurring within their sector.

The Association places a lot of emphasis on the work that it carries

out on behalf of its members both in Parliament and Brussels. This ensures that we are able to lobby on behalf of our members on key issues which affect them. In early 2009 another successful cross-party parliamentary dinner was held in the House of Commons. Hosted by Paddy Tipping MP, this was our largest dinner with seven MPs and one member of the House of Lords representing all three major parties.

This year there has been continued dialogue with the Environment Agency on the subject of Permitting and Exemptions. This consultation continues to run and the Association continues to liaise closely with the Agency to ensure that proportionate regulation is delivered to our members.

The Association is always keen to hear from members and to find out how we can improve our services, if you have any comments or suggestions, please do not hesitate to contact us.

# Quality and certification of compost

The production of high quality compost is as an essential part of the future strong growth of the composting industry. Composts compete with a range of materials used as soil improvers and growing media in diverse markets including agriculture, professional and amateur horticulture, the construction and maintenance of soft landscapes, forestry, and land restoration and remediation.

Recognising that the quality of compost affects its saleability and sales price, Association for Organics Recycling has worked to develop and implement compost standards and a compost certification scheme since the late 1990s. The first edition of the British Standards Institution's Publicly Available Specification for Composted Materials (PAS 100) was launched in 2002 and industry buy-in to it and the Association's compost certification scheme has been significant.

Between April 2008 and March 2009, the composting processes under assessment grew from 157 to 171 (an increase of 10%) and the input tonnes they collectively composted per year went up from 2.6 to 2.9 million tonnes (an increase of 10%).

Over the same period, the number of compost producers applied to the Certification Scheme went down from 85 to 81 (5 % decrease); however the number of compost producers that achieved certification increased from 72 to 90 (25 % increase).

The chart below shows that the highest growth in the annual throughputs composted from sites registered on AfOR Compost Certification Scheme was registered just after the launch of the WRAP/EA Compost Quality Protocol, in March 2007. However, the Association is very pleased to see that, even after the initial growth occurred with the Protocol's release, new compost producers continued to join the Scheme.





# Compostable Packaging Developments

Compostable packaging has been with us for some time now and technological developments are providing more capability and design opportunities for this type of packaging. For example materials with high oxygen and water barrier properties are now being produced. Whilst the environmental benefits of using these products are well known there is still much work to be done to ensure that the infrastructure for the handling of them is in place to ensure that they are correctly managed at their end-of-life stage.

One of the possible ways of providing an outlet for some types of this material is by meeting the increasing demand for 'home' compostability.

In the UK there are an estimated 6 million compost bins; however the EN134 32 certificate only tests the materials at temperature levels achieved in a 'commercial' compost environment. Any compostable material placed in a home



composting bin needs to be able to break down under much more difficult conditions i.e. lower temperatures, little aeration, etc.

Tests for home compostability need to reflect this more demanding environment to ensure that they will compost at lower temperatures before they can be deemed suitable for use in home composting bins. It is therefore important for the consumer to be able to distinguish between materials that are suitable for home composting and those that require industrial treatment.

For this reason AFOR started in the period of 2007-2008 to develop a UK home compostability certification scheme in conjunction with European Bio-plastics and WRAP in order to ensure that there is an easily identified logo – informing consumers that the material can be placed in a home composting bin. Considerable interest has been shown by major companies and local authorities in the UK. This scheme is planned to be launched in the autumn of 2009.



# Compost Awareness Week goes from strength to strength in 2008

A continuing and highly successful Compost Awareness Week brought compost producers and people together. Many companies involved local communities and the general public to promote the idea of 'greening up the environment' through composting.

'Green up the Environment' was the theme of the eighth annual 'Compost Awareness Week' (CAW), which took place between 4-10 May and was embraced by compost producers, local authorities, community composting and retailers across the country.

Supported by gardening celebrity Charlie Dimmock, CAW 2008 comprised a full programme of events, ranging from open days at compost production sites to free product give-aways and competitions in local newspapers.

Run by the Association for Organics Recycling and WRAP (Waste & Resources Action Programme), the initiative prompted strong interest from the public, giving compost producers a golden opportunity to forge valuable links with their local community and promote their business at the same time.

As in previous years, CAW was the subject of a high profile media campaign and a climate change survey released in conjunction with the event was featured in the Mail on Sunday, The Sunday Times and Amateur Gardening.

Charlie Dimmock took part in 15 local BBC radio interviews about CAW and the survey.

CAW was also featured in hundreds of regional newspapers and radio shows, and in a number of consumer lifestyle publications including BBC Good Food and Olive Magazine. A home composting advisor had a slot on BBC News 24 and the week was even mentioned by Jonathan Ross on Friday Night with Jonathan Ross.

Many compost producers obtained coverage for their own events on the back of media interest in the national initiative. Among them was Oxfordshire based Agrivert, which organised two compost giveaways with Cherwell District Council and South Oxfordshire District Council. The events were well



attended and received coverage in local newspapers and on radio stations.

Harry Waters of Agrivert, and their Ardley windrow compost production site, also featured alongside WRAP Director of Organics Richard Swannell on a news feature on BBC Working Lunch about the growth of the composting industry.

Other events organised by compost producers included primary school open day tours where children could go and learn about compost. These

were hosted by Natural World Products, which also used CAW to educate eight local councils about compost products by sending them free samples.

LondonWaste hosted a week of open days so local residents and businesses could explore the site and find out more about the whole compost process; while in East Sussex, Veolia Environmental Services announced that a new soil improver was to be trialled at the Mountfield recycling site to encourage people across the county to compost and use peat free compost on their gardens.

In a new initiative for CAW 2008, WRAP's 'Know your Compost' Campaign, partnered with Wyevale, Tesco and G&L to host Compost Kiosks. The brightly coloured Kiosks were placed in stores around the country and were manned by compost experts who were on hand to answer composting questions. Customers could also collect information leaflets and samples of peat-free compost containing recycled materials and a bulb or plant to try at home.

The week was embraced by local authorities, which took part in a variety of events, including competitions to promote sales of compost bins. The competitions invited purchasers to enter a prize draw to win £50 worth of vouchers to spend at their local garden centre. The vouchers were donated by DHL – the logistics company that deliver the bins.

This annual event really is going from strength to strength each year and playing a valuable role in helping to raise awareness of the many benefits of compost made from recycled materials.

# AfOR events 2008/9

**Running events is important to the Association for a number of reasons. It allows us to get out and meet our members, it raises awareness of the Association amongst people who might not have heard of us and it gives bio-waste managers a forum for networking. Most importantly, running events enables the Association to help spread best practice throughout the industry.**

During 2008/09 the Association ran a number of its usual one-off and regular events and introduced a couple of new ones in response to member feedback.

Following requests from members, In April 2008, the Association held a successful study tour to Italy. Dr Kiara Zennaro represented the Association in what was deemed to be one of the most successful events held. (See page 12 on this study tour)

In May 2008 we held a seminar titled 'Diversification and Site Solutions', the purpose of this event was to explore alternative opportunities such as the generation of renewable energy from the use of oversize material, improving site throughput by process optimisation and adding value to product range outputs. Feedback indicated that this kind of seminar which is targeted and informative is exactly what the members require in the future.

In July a seminar titled 'Turning Food Waste into Profit' was hosted by HotRot at their site in Brandon. This event aimed to highlight the opportunities for recovering food waste arisings in the East of England, through an expanded network of composting and anaerobic digestion facilities. Speakers from Eunomia Consulting, Southampton University, Nisp and Milton Keynes Borough Council provided a useful insight into the latest developments taking place.

In the afternoon Greenview Environmental hosted a site visit to their ABP compliant site at Lackford, with ice creams thrown in for good measure!

October saw us running a number of workshops for our members in conjunction with Defra and the EA on the proposed changes to permitting and exemptions, this enabled members to actively engage with the regulators regarding their concerns.

Under the title 'Down to Earth Organics', the thirteenth annual conference and exhibition took place at the National Motorcycle Museum, Birmingham on the 27th January 2009. The new venue was chosen following feedback from members and to cater for increased numbers of delegates, exhibitors and speakers.

A record number of delegates, exhibitors and speakers spent the day of the conference learning about the latest developments in composting, sharing best practice and networking with colleagues from around the country. Topics covered ranged from renewable energy opportunities within the sector to integrating composting and AD and the collection of food wastes. This was the first year that AfOR had teamed up with the Environment Media Group who assisted in the organisation and promotion of the event, this proved to be very successful.

Two member's fora were held during the year, the first one was hosted in October 2008 by Biffa Waste at their new in-

vessel composting facility at Etwall. This state of the art ABP compliant facility which had been recently opened at the time of the visit provided a useful insight into the management of a 40k tonne facility processing kerbside collected green and food waste inputs.

The next forum was kindly hosted in March 2009 by Mark Evans at Growing Beds, this conventional open air windrow site which also processed significant volumes of wood waste for the Biomass and panel board sector was well received by all attending. Following on from the site visit, delegates went on to try their hand at clay pigeon shooting at the nearby Sporting Targets shooting ground. This proved to be a popular event which was enjoyed by all not least by our own Membership and events Manager Leah Ashcroft who surprised us all with her sharp-shooting skills.

Attending an event of any kind is a major commitment from delegates in terms of time and money. This is why the Association works hard to ensure that delegates receive tangible benefits and practical information that they can put into operation in their own organisation. Feedback from delegates is an essential part of this process and the learning from every event we run shapes our future programme. If you have any comments or suggestions regarding Association events, please do not hesitate to contact us.



# Study tour to Italy 2008/9

Twenty delegates from waste management companies, local authorities and trade companies in the UK, as well as one representative from Portugal, undertook a study tour to Italy in April 2008. The tour was organised by The Association for Organics Recycling with the technical programme kindly arranged by Enzo Favoino, Alberto Confalonieri and Valentina Caimi of the Scuola Agraria del Parco di Monza. Their extended knowledge and expertise contributed significantly to the success of this year's study tour.

The first visit on the tour was the municipalities of Gorgonzola and Melzo, where delegates saw separate collection of food scraps 'Italian style'. Following the closure of the local landfills in the late 1990s, most municipalities across northern Italy implemented separate collections of paper/card, plastic and cans (collected weekly or bi-weekly) and twice weekly (three times/week in summer) collections of food scraps. Garden waste collections are limited to once a month during the summer months only and householders are encouraged to home compost or take this material to the local recycling centres.

At first glance, the extra collections suggest an overall increase in cost of service but the additional collections of food scraps using small, single driver/loader satellite vehicles has led to a lower frequency of residual waste collections. Savings are also made as composting gate fees are much lower than the charges for landfill/incineration.

There were presentations from Enzo Favoino about financial and waste data which emphasised the efficacy of the Italian method; and Tony Breton of Novamont spoke about European Standards for Compostability and how compostable bags can increase scheme capture and participation.

In the afternoon, the group visited the largest scale quality composting plant in Lombardia region, which is owned and managed by Berco. This plant currently processes 60,500 tonnes/year of organic waste, including 20,500 tonnes of food scraps and 40,000 tonnes of garden waste. It is characterised by two parallel lines, one treating source segregated garden waste only through an open air turned windrow and the other processing a 50:50 mixture of garden waste and kerbside collected food scraps, inside an enclosed building. In both lines the air is supplied to the piles not through forced aeration, but a minimum number of turns per week.

The second day of the trip focused on anaerobic digestion technologies. Compared to 1,980,000 tonnes of source segregated organic and green waste composted in Italy in 2006,



only 378,000 tonnes of organic waste has been digested. In Italy as in the UK, the growth of AD has been limited by high investment costs and the need to integrate with wastewater treatment and disposal.

The group visited two AD plants owned and managed by ETRA, a public company and leader in Italian AD technology that manages the integrated water cycle and waste collection, treatment and disposal for approx 500,000 inhabitants in the Veneto region. Separate collection across these provinces started about 10 years ago and now represents an average of 60–70% of the total waste collection in each municipality.

In the morning the group visited the single stage dry digester of Bassano del Grappa, characterised by three Valorga cylindrical anaerobic digesters and an adjacent composting area for the stabilisation of the solid fraction from the digestion stage. This plant currently processes 30,000 tonnes of source-segregated waste and 10,000 tonnes of other organic waste, including green waste and sewage sludges. The plant operates at mesophilic temperatures (35–38°C).

The final day took the tour to the ECODECO dual purpose plant in Milan province. With 14 million tonnes of MBT total capacity, Italy is the country with the highest MBT capacity in Europe. During the visit, the importance of MBT in an integrated waste management context together with its flexibility and ability to deal with the composition variation of residual waste was highlighted.

The scope of this tour enabled delegates to develop a wide ranging knowledge of composting in Italy.

# Summary Financial Report and Statements

The Directors have pleasure in presenting their report and the financial statements of the Company for the year ended 31 March 2009

## Principal activities

The principal activities of the Company, during the year were that of promoting and assisting the production and marketing of organic waste compost. The Company is a not-for-profit organisation

## The Association for Organics Recycling Profit And Loss Account Year Ended 31 March 2009

		2009	2008
		£	£
	Notes		
Turnover		491,391	533,594
Administrative Expenses		(461,924)	(509,092)
Other operating income	2	205	
<b>Operating Profit/loss</b>	3	<b>29,717</b>	24,502
Interest Receivable		433	1,079
<b>Profit On Ordinary Activities Before Taxation</b>		<b>30,150</b>	25,581
Tax on profit on ordinary activities		(161)	(495)
<b>Profit For The Financial Year</b>		<b>29,989</b>	25,086
Profit brought forward		25,875	789
Profit carried forward		<b>55,864</b>	<b>25,875</b>

## The Association for Organics Recycling Balance Sheet Ended 31st March 2009

	Note	2009 £	2008 £
<b>Fixed Assets</b>			
Tangible Assets	4	<u>9,029</u>	<u>11,359</u>
<b>Current Assets</b>			
Stock		250	250
Debtors	4	128,653	92,952
Cash at Bank		<u>23,748</u>	<u>48,640</u>
		152,651	141,842
<b>Creditors: Amounts Falling</b>	5	<u>105,816</u>	<u>127,326</u>
<b>Net Current (Liabilities)/Assets</b>		<u>46,835</u>	<u>14,516</u>
<b>Total Assets Less Current liabilities</b>		<u>55,864</u>	<u>25,875</u>

These financial statements have been prepared in accordance with the special provisions for small companies under Part VII of the Companies Act 1985 and with the Financial Reporting Standard for Smaller Entities (effective January 2005)

C. Trousdell  
Director

**The Association for Organics recycling Company,  
Limited By Guarantee  
Notes To The Financial Statements Year Ended 31 March 2008**

**1 Accounting Policies**

**Basis of Accounting**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting for Smaller Entities (effective January 2005).

**2 Operating Profit**

Operating profit is stated after charging:

	2009	2008
	£	£
Staff Pension Contributions	8,911	8,507
Depreciation of owned fixed assets	3,010	3,786

**3 Tangible Fixed Assets**

**Cost**

At 1st April 2008	41,443
Additions	680
<b>As at 31st March 2009</b>	<b>42,123</b>

**Depreciation**

At 1st April 2008	30,084
Charge for the year	3,010
<b>As at 31st March 2009</b>	<b>33,094</b>

Net Book Value	9,029
<b>As at 31st March 2009</b>	<b>11,359</b>

**04 Debtors**

	2009	2008
	£	£
Trade debtors	125,970	88,480
prepayments and accrued income	2,683	4,472
	<b>128,653</b>	<b>92,952</b>

**5 Creditors**

	2009	2008
	£	£
Trade creditors	37,691	47,748
Other creditors including taxation and social security:		
Corporation Tax	89	216
PAYE and social security	10,468	4,938
VAT	33,699	25,072
Deferred income and payments received in advance	22,043	44,223
Other creditors	26	
Accruals and deferred income	1,800	5,129
	<b>68,125</b>	<b>79,578</b>
	<b>105,816</b>	<b>127,326</b>



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