

**REGISTERED COMPANY NUMBER: 02639507 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1040455**

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**  
**FOR**  
**BATH MOZARTFEST LIMITED**

Barber & Company  
A trading name of PCM Accounting Limited  
2 Jardine House  
Harrobian Business Village  
Bessborough Road  
Harrow  
Middlesex  
HA1 3EX

**BATH MOZARTFEST LIMITED**

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FOR THE YEAR ENDED 31 DECEMBER 2021**

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**BATH MOZARTFEST LIMITED**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

## **ACHIEVEMENT AND PERFORMANCE**

### **Charitable activities**

Bath Bachfest 2021 took place in February when stringent Covid19 regulations were in place, and this was the second of the organisation's virtual festivals livestreamed from the Wiltshire Music Centre (following the previous November's Mozartfest). Considering the challenges it proved to be successful, artistically and also in terms of audience reach and engagement, particularly at a time when many comparable organisations did not have a presence at all. Thanks to a significant effort and, in particular, the management team waiving 50% of their fees, a profit of £12k was made.

It was hoped that Bath Mozartfest in November 2021 would return to pre-Covid19 normality, back in Bath and with full audiences, but this proved to be optimistic. All concerts took place at a single Bath venue, the Assembly Rooms, and concerts were also livestreamed. The livestreaming was expensive but deemed worthwhile as it had proved successful at the two previous festivals (albeit held during lockdowns and outside of Bath at a less expensive venue with a dedicated in-situ live-streaming service and staff) and audiences were known to still be cautious about attending public gatherings. In fact audience numbers were well down, although research shows that this was common across all arts events. Although some audiences were good, the combination of reduced ticket sales and the high cost of livestreaming resulted in trading loss of c.£32k.

Following a post-festival review it was agreed that livestreaming, although worthwhile and positive during the height of the pandemic, is not financially viable long-term and will not take place from Mozartfest 2022 onwards. The small management team is also reviewing all costs and increasing fundraising and marketing activity in order to achieve a more positive outcome this year.

## **FINANCIAL REVIEW**

### **Principal funding sources**

The charity's principal funding sources are from ticket sales, sponsorship and donations.

### **Reserves policy**

The trustees are conscious of the need to ensure the continued viability of the company and with the continued support of the A M Purnell Charitable Trust and other sponsors, they believe that the company has sufficient financial backing to enable it to continue for the foreseeable future. They also consider that the reserves as at 31 December 2021 were at an appropriate level.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its governing document, The Memorandum and Articles of Association, and constitutes a limited liability company, limited by guarantee, as defined by the Companies Act 2006.

### **Status of the Trustees**

The trustees of the charity are also the directors of the company for the purposes of the relevant charity and company law and in accordance with the Memorandum and Articles of Association.

The Memorandum and Articles of Association, as approved by the Charity Commission, decrees that the Board shall comprise a minimum of two members with no maximum number. All Board members are elected by the existing Board, taking into consideration their professional experience and knowledge of classical music. No formal induction or training is given to new trustees, but they are given an introduction to the work of the Company and provided with the information they need to fulfil their roles which includes information concerning their duty as trustees and an insight into charity law. In addition they are required to sign a letter confirming their support for the objects of the company. Each director/trustee is appointed by the Board to serve for a period of three years after which he/she may seek re-election.

### **Organisational structure**

The day to day administration and other operational Company matters are delegated to a team of specialist professionals supported by members of the Board. Periodic reports are provided to the Board for review and action as required.

**BATH MOZARTFEST LIMITED**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Board has conducted a review of the major risks to which the charity is exposed and where appropriate has ensured that procedures and systems are in place to mitigate such risks.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

02639507 (England and Wales)

**Registered Charity number**

1040455

**Registered office**

7-9 North Parade Buildings  
Bath  
BA1 1HS

**Trustees**

Sir David Bell  
C Allanson-Bailey  
T Osborne  
S Johnson  
P Roper  
A Woodroffe  
Lieutenant General Sir R Cordy-Simpson  
Professor R Wendorf

**Company Secretary**

C Jones

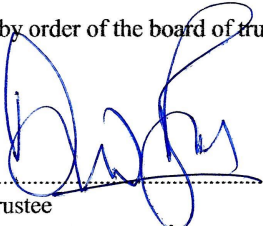
**Independent Examiner**

Christopher Horsley FCA  
Member of the ICAEW  
Barber & Company  
A trading name of PCM Accounting Limited  
2 Jardine House  
Harrobian Business Village  
Bessborough Road  
Harrow  
Middlesex  
HA1 3EX

**Principal Bankers**

HSBC Bank plc,  
45 Milsom Street, Bath, BA11DU

Approved by order of the board of trustees on 31/08/2022 and signed on its behalf by:

  
.....  
D Bell - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
BATH MOZARTFEST LIMITED

Independent examiner's report to the trustees of Bath Mozartfest Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2021.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Member of the ICAEW which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Christopher Horsley FCA  
Member of the ICAEW  
Barber & Company  
A trading name of PCM Accounting Limited  
2 Jardine House  
Harrovian Business Village  
Bessborough Road  
Harrow  
Middlesex  
HA1 3EX

Date: 31/08/2022 .....

BATH MOZARTFEST LIMITED

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted fund £	Restricted fund £	31.12.21 Total funds £	31.12.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	151,383	-	151,383	178,426
Charitable activities	4				
Classical music festivals		130,602	-	130,602	60,982
Investment income	3	1,306	-	1,306	2,382
Total		283,291	-	283,291	241,790
<b>EXPENDITURE ON</b>					
Raising funds	5	16,110	-	16,110	16,596
Charitable activities	6				
Classical music festivals		272,406	-	272,406	217,138
Other administration costs	8	14,790	-	14,790	15,291
Total		303,306	-	303,306	249,025
Net gains/(losses) on investments		15,506	-	15,506	(8,457)
NET INCOME/(EXPENDITURE)		(4,509)	-	(4,509)	(15,692)
Transfers between funds	14	10,000	(10,000)	-	-
Net movement in funds		5,491	(10,000)	(4,509)	(15,692)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		225,379	126,464	351,843	367,535
TOTAL FUNDS CARRIED FORWARD		230,870	116,464	347,334	351,843

The notes form part of these financial statements

BATH MOZARTFEST LIMITED

BALANCE SHEET  
31 DECEMBER 2021

	Notes	Unrestricted fund £	Restricted fund £	31.12.21 Total funds £	31.12.20 Total funds £
<b>FIXED ASSETS</b>					
Investments	11	110,935	-	110,935	95,888
<b>CURRENT ASSETS</b>					
Debtors	12	36,588	-	36,588	17,685
Cash at bank		107,672	116,464	224,136	262,022
		<u>144,260</u>	<u>116,464</u>	<u>260,724</u>	<u>279,707</u>
<b>CREDITORS</b>					
Amounts falling due within one year	13	(24,325)	-	(24,325)	(23,752)
<b>NET CURRENT ASSETS</b>		<u>119,935</u>	<u>116,464</u>	<u>236,399</u>	<u>255,955</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>230,870</u>	<u>116,464</u>	<u>347,334</u>	<u>351,843</u>
<b>NET ASSETS</b>		<u>230,870</u>	<u>116,464</u>	<u>347,334</u>	<u>351,843</u>
<b>FUNDS</b>	14				
Unrestricted funds				230,870	225,379
Restricted funds				<u>116,464</u>	<u>126,464</u>
<b>TOTAL FUNDS</b>				<u>347,334</u>	<u>351,843</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

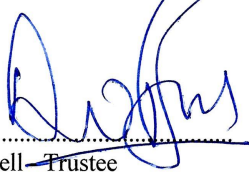
- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

**BATH MOZARTFEST LIMITED**

**BALANCE SHEET - continued**  
**31 DECEMBER 2021**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on  
...~~31/08/2022~~... and were signed on its behalf by:

  
.....  
D Bell - Trustee

The notes form part of these financial statements



BATH MOZARTFEST LIMITED

CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	31.12.21 £	31.12.20 £
Cash flows from operating activities			
Cash generated from operations	1	(38,345)	24,125
Net cash (used in)/provided by operating activities		(38,345)	24,125
Cash flows from investing activities			
Investment management costs		459	427
Net cash provided by investing activities		459	427
Change in cash and cash equivalents in the reporting period		(37,886)	24,552
Cash and cash equivalents at the beginning of the reporting period		262,022	237,470
Cash and cash equivalents at the end of the reporting period		224,136	262,022

The notes form part of these financial statements

BATH MOZARTFEST LIMITED

NOTES TO THE CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 DECEMBER 2021

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.12.21 £	31.12.20 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(4,509)	(15,692)
Adjustments for:		
(Gain)/losses on investments	(15,506)	8,457
(Increase)/decrease in debtors	(18,903)	40,352
Increase/(decrease) in creditors	573	(8,992)
Net cash (used in)/provided by operations	<u>(38,345)</u>	<u>24,125</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.21 £	Cash flow £	At 31.12.21 £
Net cash			
Cash at bank	<u>262,022</u>	<u>(37,886)</u>	<u>224,136</u>
	<u>262,022</u>	<u>(37,886)</u>	<u>224,136</u>
Total	<u>262,022</u>	<u>(37,886)</u>	<u>224,136</u>

The notes form part of these financial statements

# BATH MOZARTFEST LIMITED

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

### 1. ACCOUNTING POLICIES

#### Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

#### Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

#### Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### Taxation

The charity is exempt from corporation tax on its charitable activities.

#### Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

#### Fixed asset investments

Fixed asset investments are shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

### 2. DONATIONS AND LEGACIES

	31.12.21	31.12.20
	£	£
Mozartfest Society and donations	80,554	110,961
Sponsorship and grants	70,829	67,465
	<u>151,383</u>	<u>178,426</u>

BATH MOZARTFEST LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021

3.	INVESTMENT INCOME	31.12.21	31.12.20
		£	£
	Dividend and interest income	<u>1,306</u>	<u>2,382</u>
4.	INCOME FROM CHARITABLE ACTIVITIES	31.12.21	31.12.20
		£	£
	Ticket sales	125,579	56,657
	Other festival income	<u>5,023</u>	<u>4,325</u>
		<u>130,602</u>	<u>60,982</u>
5.	RAISING FUNDS		
	Raising donations and legacies	31.12.21	31.12.20
		£	£
	Sponsorship and donations	<u>16,110</u>	<u>16,596</u>
6.	CHARITABLE ACTIVITIES COSTS		Direct Costs (see note 7) £
	Classical music festivals		<u>272,406</u>
7.	DIRECT COSTS OF CHARITABLE ACTIVITIES	31.12.21	31.12.20
		£	£
	Artists' fees and expenses	102,229	71,028
	Marketing	32,191	30,112
	Public relations and communication	18,243	20,149
	Other festival production and performance costs	87,872	59,912
	Administration	<u>31,871</u>	<u>35,937</u>
		<u>272,406</u>	<u>217,138</u>
8.	OTHER ADMINISTRATION COSTS	31.12.21	31.12.20
		£	£
	Bank charges	345	168
	Finance costs	11,136	12,770
	Independent examiner's fees	2,850	1,925
	Investment management fees	<u>459</u>	<u>428</u>
		<u>14,790</u>	<u>15,291</u>

BATH MOZARTFEST LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	178,224	202	178,426
Charitable activities			
Classical music festivals	60,982	-	60,982
Investment income	2,382	-	2,382
<b>Total</b>	<b>241,588</b>	<b>202</b>	<b>241,790</b>
 <b>EXPENDITURE ON</b>			
Raising funds	16,596	-	16,596
Charitable activities			
Classical music festivals	217,138	-	217,138
Other administration costs	15,291	-	15,291
<b>Total</b>	<b>249,025</b>	<b>-</b>	<b>249,025</b>
Net gains/(losses) on investments	(8,457)	-	(8,457)
<b>NET INCOME/(EXPENDITURE)</b>	<b>(15,894)</b>	<b>202</b>	<b>(15,692)</b>
Transfers between funds	10,000	(10,000)	-
Net movement in funds	(5,894)	(9,798)	(15,692)
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	231,273	136,262	367,535
 <b>TOTAL FUNDS CARRIED FORWARD</b>	<b>225,379</b>	<b>126,464</b>	<b>351,843</b>

BATH MOZARTFEST LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021

11. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 January 2021	95,888
Revaluations	14,588
Impairments	459
	<hr/>
At 31 December 2021	110,935
	<hr/>
NET BOOK VALUE	
At 31 December 2021	110,935
	<hr/>
At 31 December 2020	95,888
	<hr/>

There were no investment assets outside the UK.

Cost or valuation at 31 December 2021 is represented by:

	Listed investments £
Valuation in 2021	14,588
Cost	96,347
	<hr/>
	110,935
	<hr/>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21 £	31.12.20 £
Trade debtors	5,561	228
Other debtors	31,027	17,457
	<hr/>	<hr/>
	36,588	17,685
	<hr/>	<hr/>

BATH MOZARTFEST LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21	31.12.20
	£	£
Trade creditors	5,008	2,461
Other creditors	6,725	11,708
Accruals and deferred income	12,592	9,583
	<u>24,325</u>	<u>23,752</u>

14. MOVEMENT IN FUNDS

	At 1.1.21	Net movement in funds	Transfers between funds	At 31.12.21
	£	£	£	£
Unrestricted funds				
General fund	225,379	(4,509)	10,000	230,870
Restricted funds				
Bachfest fund	126,464	-	(10,000)	116,464
	<u>351,843</u>	<u>(4,509)</u>	<u>-</u>	<u>347,334</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted funds				
General fund	283,291	(303,306)	15,506	(4,509)
	<u>283,291</u>	<u>(303,306)</u>	<u>15,506</u>	<u>(4,509)</u>

Comparatives for movement in funds

	At 1.1.20	Net movement in funds	Transfers between funds	At 31.12.20
	£	£	£	£
Unrestricted funds				
General fund	231,273	(15,894)	10,000	225,379
Restricted funds				
Bachfest fund	136,262	202	(10,000)	126,464
	<u>367,535</u>	<u>(15,692)</u>	<u>-</u>	<u>351,843</u>

## BATH MOZARTFEST LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021

## 14. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	241,588	(249,025)	(8,457)	(15,894)
Restricted funds				
Bachfest fund	202	-	-	202
	<u>241,790</u>	<u>(249,025)</u>	<u>(8,457)</u>	<u>(15,692)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
Unrestricted funds				
General fund	231,273	(20,403)	20,000	230,870
Restricted funds				
Bachfest fund	136,262	202	(20,000)	116,464
	<u>367,535</u>	<u>(20,201)</u>	<u>-</u>	<u>347,334</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	524,879	(552,331)	7,049	(20,403)
Restricted funds				
Bachfest fund	202	-	-	202
	<u>525,081</u>	<u>(552,331)</u>	<u>7,049</u>	<u>(20,201)</u>



BATH MOZARTFEST LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2021.

BATH MOZARTFEST LIMITED

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2021

	31.12.21 £	31.12.20 £
<b>INCOME AND ENDOWMENTS</b>		
Donations and legacies		
Mozartfest Society and donations	80,554	110,961
Sponsorship and grants	70,829	67,465
	<u>151,383</u>	<u>178,426</u>
Investment income		
Dividend and interest income	1,306	2,382
Charitable activities		
Ticket sales	125,579	56,657
Other festival income	5,023	4,325
	<u>130,602</u>	<u>60,982</u>
Total incoming resources	283,291	241,790
<b>EXPENDITURE</b>		
Raising donations and legacies		
Sponsorship and donations	16,110	16,596
Charitable activities		
Artists' fees and expenses	102,229	71,028
Marketing	32,191	30,112
Public relations and communication	18,243	20,149
Other festival production and performance costs	87,872	59,912
Administration	31,871	35,937
	<u>272,406</u>	<u>217,138</u>
Other administration costs		
Bank charges	345	168
Finance costs	11,136	12,770
Independent examiner's fees	2,850	1,925
Investment management fees	459	428
	<u>14,790</u>	<u>15,291</u>
Total resources expended	303,306	249,025
Net expenditure before gains and losses	(20,015)	(7,235)
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	15,506	(8,457)
Net expenditure	<u>(4,509)</u>	<u>(15,692)</u>

This page does not form part of the statutory financial statements