

Registered number: 04366893
Charity number: 1092168

DIFFERENT STROKES (TRUSTEES) LIMITED
(A Company Limited by Guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

DIFFERENT STROKES (TRUSTEES) LIMITED
(A Company Limited by Guarantee)

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DIFFERENT STROKES (TRUSTEES) LIMITED
(A Company Limited by Guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2022

Trustees

Mr R Parmar, Chair
Ms C Bell, Vice Chair
Dr S Sanghera
Ms S A Francis-Myles (resigned 30 May 2022)
Ms H T Bass (resigned 1 November 2022)
Mr R Djan-Krofa
Mr M A Caines, Treasurer
Ms C V Carey
Mr C J Henry (appointed 5 December 2022)
Prof J Hunt (appointed 5 December 2022)

Company registered number 04366893

Charity registered number 1092168

Registered office 9 Canon Harnett Court
Wolverton Mill
Milton Keynes
Buckinghamshire
MK12 5NF

Chief executive officer Mr A Willett

Accountants Hillier Hopkins LLP
Chartered Accountants
249 Silbury Boulevard
Milton Keynes
MK9 1NA

DIFFERENT STROKES (TRUSTEES) LIMITED
(A Company Limited by Guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees present their annual report together with the financial statements of the Different Strokes (Trustees) Limited for the year 1 January 2022 to 31 December 2022. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The Company is established for charity purposes, to relieve persons who have suffered strokes and to support their families and carers.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

The prime objectives of the charity are to help stroke survivors of under retirement age to optimize their recovery, take control of their own lives and regain as much independence as possible by offering rehabilitative services, information and advice. These objectives are pursued by:

- Organising a national network of peer support and exercise groups
- Facilitating online support
- Providing practical, easy to use information for the recovering stroke survivor
- Offering a telephone line so that younger stroke survivors can receive practical and emotional support from other stroke survivors
- Keeping stroke survivors informed, through newsletters, an interactive website and other means, of developments relevant to them
- Promoting the interests of younger stroke survivors by representation at National Level to government, clinical organisations & the media.

b. Strategies for achieving objectives

The individual strategies employed to achieve the charity's objectives are to:

- Increase the scope of peer support
- Improve the methods of service delivery
- Enhance the profile of our website and social media
- Extend the network of influencers accessible to the charity
- Encourage the communities we serve to support our work financially and to offer their time and expertise as volunteers
- Raise sufficient funds from external sources to maintain our services and financial stability
- Work closely with other organisations.

DIFFERENT STROKES (TRUSTEES) LIMITED
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

Objectives and activities (continued)

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The description under the headings "Achievements and performance" and "Financial review" meet the company law requirements for the trustees to present a strategic report.

Achievements and performance

a. Main achievements of the Company

In 2022 we set about delivering a new strategic plan, to cover the years 2022-24. The main objectives of this strategic plan are to further develop our support for younger stroke survivors, and to raise greater awareness of both Different Strokes and younger stroke in general. To help achieve this we aimed to develop more partnerships, update our staffing structure and ensure that we had the required funds come into the organisation.

We provided support to stroke survivors in many ways this year, and amongst our specific achievements:

- We supported 632 people by phone
- We supported 1,628 people by email
- We sent out 208 information packs by post
- We supported 15 young survivors aged 16-25 through our young adult befriending service
- We produced 2 newsletters, which were sent to around 7,500 people on our mailing list
- On average, 6,900 people visited our website each month
- Our social media followers grew by 10% to 21,949
- Our emailing list grew by 22% to 3,967

Furthermore, we continued to support stroke survivors in other ways. We ran exercise sessions throughout 2022, and in the last three months of the year we recorded a set of 60 exercise sessions – a structured programme of 12 classes for 5 different levels – which we have uploaded permanently to our You Tube channel, and which we will showcase periodically going forward.

Over the course of the year we ran 25 online networking sessions. These provided an opportunity for stroke survivors to get together, and with no specific agenda, simply talk in confidence with other stroke survivors about the issues that were most important to them.

For the third successive year we ran a virtual conference, where over the course of a week we had 10 webinars in a variety of areas, for people to view free of charge. Sessions included work after stroke, rehabilitation, survivor yoga, post-stroke relationships, stroke and ethnicity, stroke survivor panel discussions on fatigue and the invisible effects of stroke, and an 'ask the expert' panel. In total around 600 people joined the sessions live, with them all recorded to be viewed by people who were not able to make it on the day.

We continued to develop our BASS (Black and South Asian Stroke Survivors) Project, and were delighted to recruit Rahael, who had a stroke aged 22, as BASS Project Officer. Rahael's role is to help raise awareness of younger stroke within Black and Asian communities, and to look at how we can better support people.

We recruited more volunteer ambassadors, and by the end of the year we had 20 individuals in these roles. A major part of this position is for the ambassadors to liaise with Integrated Stroke Delivery Networks (ISDNs), and we developed relationships with key players in the majority of the 20 ISDNs across England. Typically this would involve our ambassador being part of a user voice group within the ISDN, ensuring that the voice of the stroke survivor was heard and helping to increase awareness of younger stroke.

DIFFERENT STROKES (TRUSTEES) LIMITED
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

Achievements and performance (continued)

Increasing awareness of younger stroke remains a key priority, and in addition to achieving this through growing our social media presence, we also had three stories in the mainstream media. The first of these involved a young survivor who continually had her stroke misdiagnosed, leading to delays in her treatment and post-stroke recovery. The second involved a young man who had a stroke after ignoring the warning signs of uncontrolled high blood pressure. The third featured details of a young survivors 'one-handed life hacks' which appeared amongst other places on the BBC website, Radio 5 Live, and BBC South.

We entered into more collaborations during the year, which included undertaking a product review and sourcing stroke survivors to take part in research projects. We are also grateful to Bolt Burdon Kemp for sponsoring our virtual conference, to W.L. Gore & Associates for sponsoring a newsletter, and to other organisations for sponsored webpages.

We continued to raise funds from many diverse sources, and this has helped us to achieve financial stability. We held a series of highly successful fundraising events, including 'March On', and our annual abseil at the Olympic park. A number of fundraisers took part in the London Landmarks Half Marathon, as well as various other challenge events, and a large sum was raised by a stroke survivor who arranged a polo event on our behalf. Further corporate support came from Pure Healthcare Group and HFMC Wealth, who chose Different Strokes as their Charity of the Year. We also received a large legacy payment of £50,000, which was the main reason why we had a significant surplus on our budget in 2022.

In summary, 2022 was a very successful year, where we helped support more stroke survivors than ever before, raised the profile of the charity, and were financially stable. We are reporting a surplus of £55,437, largely due to the afore-mentioned legacy. This compares to a surplus of £5,841 in 2021.

These figures includes funds which are held by our regional groups. The groups ended 2022 with an operating surplus of £436 and total funds of £117,200. While the Different Strokes exercise groups are technically branches of Different Strokes, they enjoy considerable autonomy over the operation of their affairs. Hence while in theory their funds technically form part of Different Strokes reserves it would be inappropriate to see them as freely available for the use of the charity, generally. For this reason, we regard this portion of the reserves as "designated" - retained by the Groups for use to develop services locally and not considered to be available to finance Central Services.

Different Strokes is registered with the Fundraising Regulator and works in a way that is compliant with the Code of Fundraising Practice

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

DIFFERENT STROKES (TRUSTEES) LIMITED
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

b. Reserves policy

The Trustees have agreed that it is their intention that the charity should maintain a level of free reserves (unrestricted funds not committed or invested in Fixed Assets) to enable the charity to cover its central running costs for not less than six months. Such costs amounted to £284,050 for 12 months in 2022, or £142,025 for 6 months. Free reserves totalled £246,134 as of 31st December 2022. Reserves held by the groups totalled £117,200, all of which is represented by cash. The average balance is, however, around £4,000 and because of the fragmented nature of these holdings they are not regarded as being available for central purposes. See note 20 for a detailed breakdown.

c. Financial risk management objectives and policies

Risk management

The Trustees have a Risk Management Strategy which comprises of:

- The setting of a reserves policy
- Monthly monitoring of income, expenditure and cash against an annual budget
- A risk register which identifies the likelihood, impact and management of risks, and which is updated twice a year

d. Thanks

The trustees would like to thank everyone who has supported Different Strokes – individual donors, people who have undertaken events for us, community groups, charitable trusts and foundations, corporates, and all other supporters. It is only with your very generous support that we are able to raise the required funds to provide our services to younger stroke survivors, and we remain very grateful for your support.

A number of our funders are listed under restricted funds later in this report; amongst our other funders who we would also like to thank for their support in 2022 are:

Bolt Burdon Kemp
 Arnold Clark Community Fund
 May Gibson Charitable Trust
 Mabel Harper Charitable Trust
 HFMC Wealth
 Hospital Saturday Fund
 W.L. Gore & Associates
 William Howarth Charitable Settlement
 Irwin Mitchell
 Lillie Johnson Charitable Trust
 Marsh Charitable Trust
 Pease Charitable Trust
 Pure Healthcare Group
 Sir James Roll Charitable Trust
 Sir Jules Thorn Charitable Trust
 Vandervell Foundation
 Garfield Weston Foundation

We'd also like to give a huge thank you to our network of volunteers up and down the country, who give up so much of their time to support our groups and to support the charity in other ways; again, we would not be able to do what we do without you.

DIFFERENT STROKES (TRUSTEES) LIMITED
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

Structure, governance and management

a. Constitution

Different Strokes (Trustees) Limited is a company limited by guarantee and not having a share capital is governed by its Memorandum and Articles of Association dated 5th February 2002. The company was incorporated to acquire the assets and undertaking of Different Strokes, an unincorporated charity; this it did on 8th June 2002. The member's liability is limited. Every member of the company undertakes to contribute up to £1 of the assets of the company in the event of it being wound up.

It is a registered charity with the Charity Commission (No. 1092168). The number of members of the company is limited to 50, the present membership is 8 (2021 - 8). Every person desirous of becoming a member must sign and deliver to the company an application for membership. The sole right to membership is vested in the Board of Trustees who may, without showing cause, refuse to admit any application to membership.

b. Methods of appointment or election of Trustees

The business of the Charity is managed by the Board of Trustees and its membership comes from within the members of the company. It is an objective to have members on the Board of Management whose skills and expertise complement the needs and aspirations of a charity committed to serving the needs of younger stroke survivors. The Memorandum and Articles of Association states that the Chairman or Vice-Chairman shall be a stroke survivor. The Articles of Association determine a minimum of 4 and a maximum of 15 Trustees. The members of the Board of Trustees are the Directors of the charity. At each Annual General Meeting one third of the Trustees, the longest serving since their last election, are required to stand for re-election. Any new Trustee appointed by the Board must stand for election at the Annual General Meeting after his/her appointment.

c. Organisational structure and decision-making policies

The Board meets at least quarterly, with day to day operations led by the Chief Executive Officer. Austin Willett has been in this role since January 2018. The Board, along with the CEO hold periodic "Awaydays" to discuss the future development of the charity. To facilitate effective operations the CEO has delegated authority, within the terms of delegation approved by the Trustees, for operational matters including finance and employment.

d. Policies adopted for the induction and training of Trustees

New Trustees undergo an orientation to brief them on their role and the various aspects of the charity's services and to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision-making processes, the business plan and recent financial performance of the charity. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

e. Related party relationships

The charity works closely with other charities within associated service areas; these charities include The Stroke Association, the Neurological Alliance, Chest Heart & Stroke Scotland, and the Medical Technology Group.

DIFFERENT STROKES (TRUSTEES) LIMITED
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

Structure, governance and management (continued)

f. Trustees' indemnities

A policy of third-party indemnity insurance has been in place during the year for the benefits of the Trustees and officers.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

Approved by order of the members of the board of Trustees and signed on their behalf by:

DocuSigned by:

Ranj Parmar

.....B59C673BD678423.....

Mr R Parmar

Chair of Trustees

Date: 08-06-2023 | 10:59 BST

DIFFERENT STROKES (TRUSTEES) LIMITED
(A Company Limited by Guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

Independent Examiner's Report to the Trustees of Different Strokes (Trustees) Limited ('the Company')

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 31 December 2022.

Responsibilities and Basis of Report

As the Trustees of the Company (and 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 the Company's accounts 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 the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants in England and Wales (ACA), 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.

DIFFERENT STROKES (TRUSTEES) LIMITED
(A Company Limited by Guarantee)

INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

This report is made solely to the Company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Company's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Company and the Company's Trustees as a body, for my work or for this report.

Signed: 
7DB67B6EE4994D9...
Grant Franklin

Dated: 08-06-2023 | 15:08 BST
ACA

Hillier Hopkins LLP
Chartered Accountants
249 Silbury Boulevard
Milton Keynes
MK9 1NA

DIFFERENT STROKES (TRUSTEES) LIMITED
(A Company Limited by Guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Designated funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:						
Donations and legacies	3	169,976	34,927	68,699	273,602	181,186
Other trading activities	4	125,058	-	-	125,058	82,292
Other income	5	-	-	-	-	13,891
Total income		295,034	34,927	68,699	398,660	277,369
Expenditure on:						
Raising funds	6	35,191	-	-	35,191	3,725
Charitable activities	7	222,423	26,436	59,301	308,160	268,495
Total expenditure		257,614	26,436	59,301	343,351	272,220
Net income before net gains on investments		37,420	8,491	9,398	55,309	5,149
Net gains on investments		128	-	-	128	692
Net income		37,548	8,491	9,398	55,437	5,841
Transfers between funds	17	8,962	-	(8,962)	-	-
Net movement in funds		46,510	8,491	436	55,437	5,841
Reconciliation of funds:						
Total funds brought forward		199,624	28,988	116,764	345,376	339,535
Net movement in funds		46,510	8,491	436	55,437	5,841
Total funds carried forward		246,134	37,479	117,200	400,813	345,376

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 13 to 31 form part of these financial statements.

DIFFERENT STROKES (TRUSTEES) LIMITED
(A Company Limited by Guarantee)
REGISTERED NUMBER: 04366893

BALANCE SHEET
AS AT 31 DECEMBER 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	12	6,757	5,028
Investments	13	35,819	5,692
		<u>42,576</u>	<u>10,720</u>
Current assets			
Stocks	14	4,888	3,480
Debtors	15	10,780	12,221
Cash at bank and in hand		355,268	326,657
		<u>370,936</u>	<u>342,358</u>
Creditors: amounts falling due within one year	16	(12,698)	(7,702)
Net current assets		<u>358,238</u>	<u>334,656</u>
Total assets less current liabilities		<u>400,814</u>	<u>345,376</u>
Total net assets		<u><u>400,814</u></u>	<u><u>345,376</u></u>
Charity funds			
Designated funds	17	117,200	116,764
Restricted funds	17	37,479	28,988
Unrestricted funds	17	246,135	199,624
Total funds		<u><u>400,814</u></u>	<u><u>345,376</u></u>

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

DIFFERENT STROKES (TRUSTEES) LIMITED
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REGISTERED NUMBER: 04366893

BALANCE SHEET (CONTINUED)
AS AT 31 DECEMBER 2022

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

DocuSigned by:
Ranj Parmar
B59C973BD978422.....
Mr R Parmar
(Chair of Trustees)

DocuSigned by:
Mike Caines
F690B12D5E1942A.....
Mr M A Caines
(Trustee)

Date: 08-06-2023 | 10:59 BST

The notes on pages 13 to 31 form part of these financial statements.

DIFFERENT STROKES (TRUSTEES) LIMITED
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

1. General information

Different Strokes (Trustees) Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is 9 Canon Harnett Court, Wolverton Mill, Milton Keynes, MK12 5NF.

The accounts have been prepared in GBP and rounded to the nearest pound.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Different Strokes (Trustees) Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Company has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Company, can be reliably measured.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

DIFFERENT STROKES (TRUSTEES) LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

2. Accounting policies (continued)

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

2.4 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of Financial Activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of Financial Activities as the related expenditure is incurred.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Computer equipment	-	25%
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2.6 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of Financial Activities.

DIFFERENT STROKES (TRUSTEES) LIMITED
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

2. Accounting policies (continued)

2.7 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.11 Financial instruments

The Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.12 Operating leases

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the lease term.

Benefits received and receivable as an incentive to sign an operating lease are recognised on a straight-line basis over the lease term, unless another systematic basis is representative of the time pattern of the lessee's benefit from the use of the leased asset.

DIFFERENT STROKES (TRUSTEES) LIMITED
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

2. Accounting policies (continued)

2.13 Pensions

The Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Company to the fund in respect of the year.

2.14 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Designated funds comprise funds which are held by local groups for the purpose of providing services to stroke survivors in the local area. The groups have autonomy as to how to spend these funds, and they are not freely available to be spent by central services.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3. Income from donations and legacies

	Unrestricted funds 2022 £	Restricted funds 2022 £	Designated funds 2022 £	Total funds 2022 £
Donations	70,468	-	68,699	139,167
Legacies	50,244	-	-	50,244
Grants	49,264	34,927	-	84,191
	<u>169,976</u>	<u>34,927</u>	<u>68,699</u>	<u>273,602</u>
	<u><u>169,976</u></u>	<u><u>34,927</u></u>	<u><u>68,699</u></u>	<u><u>273,602</u></u>
	<i>Unrestricted funds 2021 £</i>	<i>Restricted funds 2021 £</i>	<i>Designated funds 2021 £</i>	<i>Total funds 2021 £</i>
Donations	86,793	5,618	34,083	126,494
Legacies	100	-	-	100
Grants	47,022	7,570	-	54,592
	<u>133,915</u>	<u>13,188</u>	<u>34,083</u>	<u>181,186</u>
	<u><u>133,915</u></u>	<u><u>13,188</u></u>	<u><u>34,083</u></u>	<u><u>181,186</u></u>

DIFFERENT STROKES (TRUSTEES) LIMITED
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4. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2022 £	Total funds 2022 £
Fundraising events	125,058	125,058

	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Fundraising events	82,292	82,292

5. Other incoming resources

	Total funds 2022 £
Furlough income	-

	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Furlough income	13,891	13,891

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6. Expenditure on raising funds

Costs of raising voluntary income

Fundraising trading expenses

	Unrestricted funds 2022 £	Total funds 2022 £
Direct costs	19,263	19,263
Wages and salaries	13,847	13,847
Employers NIC	1,387	1,387
Pension costs	694	694
	<u>35,191</u>	<u>35,191</u>

Fundraising trading expenses (continued)

	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Direct costs	3,725	3,725

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2022 £	Restricted funds 2022 £	Designated funds 2022 £	Total 2022 £
Charitable activities	<u>222,423</u>	<u>26,436</u>	<u>59,301</u>	<u>308,160</u>

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7. Analysis of expenditure on charitable activities (continued)

Summary by fund type (continued)

	<i>Unrestricted funds 2021 £</i>	<i>Restricted funds 2021 £</i>	<i>Designated funds 2021 £</i>	<i>Total 2021 £</i>
Charitable activities	181,328	53,266	33,901	268,495

8. Analysis of expenditure by activities

	<i>Activities undertaken directly 2022 £</i>	<i>Total funds 2022 £</i>
Charitable activities	308,160	308,160

	<i>Activities undertaken directly 2021 £</i>	<i>Total funds 2021 £</i>
Charitable activities	268,495	268,495

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8. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Total funds 2022 £	<i>Total funds 2021 £</i>
Staff costs	164,124	119,336
Depreciation	1,671	1,307
Insurance	1,681	179
Governance costs	5,242	6,468
General	625	237
Repairs and maintenance	366	822
Rent	13,329	6,538
Bank charges	911	808
Staff training	1,447	2,413
Subscriptions	1,187	1,286
Printing, postage and stationery	5,101	4,864
Office costs	1,538	1,189
Direct programming	98,867	114,745
Travel	1,615	852
Telephone	10,456	7,451
	308,160	268,495

9. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £2,400 (2021 - auditors remuneration £4,350).

10. Staff costs

	2022 £	<i>2021 £</i>
Wages and salaries	164,840	107,966
Social security costs	8,569	-
Contribution to defined contribution pension schemes	6,643	11,370
	180,052	119,336

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10. Staff costs (continued)

The average number of persons employed by the Company during the year was as follows:

	2022	<i>2021</i>
	No.	<i>No.</i>
Average employees	10	<i>9</i>

No employee received remuneration amounting to more than £60,000 in either year.

The key management personnel during 2022 was the Chief Executive Officer. The total remuneration received by the key management personnel during the period amounting to £53,668 (2021 - £49,866).

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 December 2022, no Trustee expenses have been incurred (2021 - £NIL).

12. Tangible fixed assets

	Computer equipment £
Cost or valuation	
At 1 January 2022	10,789
Additions	3,400
At 31 December 2022	14,189
Depreciation	
At 1 January 2022	5,761
Charge for the year	1,671
At 31 December 2022	7,432
Net book value	
At 31 December 2022	6,757
<i>At 31 December 2021</i>	<i>5,028</i>

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13. Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 January 2022	5,692
Additions	30,000
Revaluations	127
	<hr/>
At 31 December 2022	35,819 <hr/>
 Net book value	
At 31 December 2022	35,819 <hr/>
At 31 December 2021	5,692 <hr/>

14. Stocks

	2022 £	2021 £
Finished goods and goods for resale	4,888 <hr/>	3,480 <hr/>

15. Debtors

	2022 £	2021 £
Due within one year		
Trade debtors	-	635
Prepayments and accrued income	10,780	11,586
	<hr/>	<hr/>
	10,780 <hr/>	12,221 <hr/>

DIFFERENT STROKES (TRUSTEES) LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

16. Creditors: Amounts falling due within one year

	2022	2021
	£	£
Trade creditors	1,337	198
Other taxation and social security	3,098	2,332
Other creditors	1,068	804
Accruals and deferred income	7,195	4,368
	<u>12,698</u>	<u>7,702</u>

17. Statement of funds

Statement of funds - current year

	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2022 £
Unrestricted funds						
General funds	199,624	295,034	(257,613)	8,962	128	246,135
	<u>199,624</u>	<u>295,034</u>	<u>(257,613)</u>	<u>8,962</u>	<u>128</u>	<u>246,135</u>
Designated funds						
Group funds	116,764	68,699	(59,301)	(8,962)	-	117,200
	<u>116,764</u>	<u>68,699</u>	<u>(59,301)</u>	<u>(8,962)</u>	<u>-</u>	<u>117,200</u>

DIFFERENT STROKES (TRUSTEES) LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

17. Statement of funds (continued)

	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2022 £
Restricted funds						
Charles French	3,200	-	(3,200)	-	-	-
Hugh Fraser Foundation (Scotland)	2,800	-	-	-	-	2,800
Ella Rhodes Legacy	520	80	(600)	-	-	-
February Foundation	1,300	5,000	(2,100)	-	-	4,200
Sainsbury's Logisitcs Team	2,350	-	(2,350)	-	-	-
Souter (Scotland)	1,000	-	-	-	-	1,000
Belstead Trust	350	1,000	(350)	-	-	1,000
Charis Trust	350	-	(350)	-	-	-
Sovereign Health Care	1,300	3,000	(1,300)	-	-	3,000
Percy's Pals	10,000	-	(6,667)	-	-	3,333
Inner Wheel Leeds	200	-	(200)	-	-	-
Portsmouth Group	3,000	-	-	-	-	3,000
Manchester Group	2,618	-	-	-	-	2,618
Earl Fitzwilliam Charitable Trust	-	1,000	(1,000)	-	-	-
Awards for all - National Lottery	-	9,997	(7,904)	-	-	2,093
Alice Ellen Cooper- Dean Charitable Foundation	-	5,000	-	-	-	5,000
George A. Moore Foundation	-	1,500	-	-	-	1,500
Market Harborough group	-	1,035	(415)	-	-	620
London West Group	-	6,515	-	-	-	6,515
Diss Group	-	800	-	-	-	800

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NOTES TO THE FINANCIAL STATEMENTS
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17. Statement of funds (continued)

Statement of funds - current year (continued)

	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2022 £
	28,988	34,927	(26,436)	-	-	37,479
Total of funds	345,376	398,660	(343,350)	-	128	400,814

Restricted funds description

Schroder Charitable Trust - To support on line activities
Charles French Charitable Trust - To support our work in East Anglia
Hugh Fraser Foundation - To support development in Scotland and online activities
Ella Rhodes Legacy - To support the development of new groups
Cuttsy Cares - To support online exercise
February Foundation - To support our teen and young adult befriending service
Sainsbury's Logistics Team - To support our teen and young adult befriending service
Souter - To support development in Scotland
Sylken Charitable Trust - To support our work in Shropshire and the West Midlands
Belstead Trust - To support our work in East Anglia
Charis Trust - To support our work in East Anglia
Sovereign Healthcare Fund - To support our work in West Yorkshire
Hobson Charitable Trust - To support groups meeting online via 'Zoom'
Percy's Pals - To support core services, projects and work in the Hampshire area
Inner Wheel Leeds - To support our work in Leeds
Drapers Charitable Trust - To support online activities
Portsmouth group - Funds held on behalf of Portsmouth group
Manchester group - Funds held on behalf of Manchester group
Earl Fitzwilliam Charitable Trust - To support our work in Yorkshire
Awards for All – National Lottery - To support exercise sessions, befriending and our BASS Project
Alice Ellen Cooper-Dean Charitable Foundation - To support our work in Hampshire
George A. Moore Foundation - To support our work in West Yorkshire
Market Harborough group - Funds held on behalf of the Market Harborough group
London West group - Funds held on behalf of the London West group
Diss group - Funds held on behalf of the Diss group

The transfers between the general unrestricted funds and the designated funds are where the groups give donations to the central services.

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17. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 January 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Gains/ (Losses) £</i>	<i>Balance at 31 December 2021 £</i>
Unrestricted funds						
General Funds	147,793	230,098	(185,053)	6,094	692	199,624
	-	-	-	-	-	-
	<u>147,793</u>	<u>230,098</u>	<u>(185,053)</u>	<u>6,094</u>	<u>692</u>	<u>199,624</u>
Designated funds						
Group funds	<u>122,676</u>	<u>34,083</u>	<u>(33,901)</u>	<u>(6,094)</u>	<u>-</u>	<u>116,764</u>

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17. Statement of funds (continued)

	<i>Balance at 1 January 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Gains/ (Losses) £</i>	<i>Balance at 31 December 2021 £</i>
Restricted funds						
Schroder Charitable Trust	4,000	-	(4,000)	-	-	-
Charles French	-	3,200	-	-	-	3,200
Hugh Fraser Foundation (Scotland)	5,250	-	(2,450)	-	-	2,800
Ella Rhodes Legacy	500	120	(100)	-	-	520
February Foundation	-	4,000	(2,700)	-	-	1,300
Sainsbury's Logisitcs Team	3,900	-	(1,550)	-	-	2,350
Souter (Scotland)	1,000	-	-	-	-	1,000
Belstead Trust	1,050	-	(700)	-	-	350
Charis Trust	1,050	-	(700)	-	-	350
Sovereign Health Care	2,500	-	(1,200)	-	-	1,300
Percy's Pals	42,900	-	(32,900)	-	-	10,000
Inner Wheel Leeds	1,800	-	(1,600)	-	-	200
Portsmouth Group	-	3,000	-	-	-	3,000
Manchester Group	-	2,618	-	-	-	2,618
Earl Fitzwilliam Charitable Trust	-	-	-	-	-	-
Awards for all - National Lottery	-	-	-	-	-	-
Alice Ellen Cooper-Dean Charitable Foundation	-	-	-	-	-	-
George A. Moore Foundation	-	-	-	-	-	-
Market Harborough group	-	-	-	-	-	-
London West Group	-	-	-	-	-	-
Drapers Charitable Trust	4,500	-	(4,500)	-	-	-
Cuttsy Cares	-	250	(250)	-	-	-
Sylken Charitable Trust	400	-	(400)	-	-	-
Hobson Charitable Trust	216	-	(216)	-	-	-
	<u>69,066</u>	<u>13,188</u>	<u>(53,266)</u>	<u>-</u>	<u>-</u>	<u>28,988</u>
Total of funds	<u><u>339,535</u></u>	<u><u>277,369</u></u>	<u><u>(272,220)</u></u>	<u><u>-</u></u>	<u><u>692</u></u>	<u><u>345,376</u></u>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

17.

18. Summary of funds

Summary of funds - current year

	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2022 £
General funds	199,624	295,034	(257,613)	8,962	128	246,135
Designated funds	116,764	68,699	(59,301)	(8,962)	-	117,200
Restricted funds	28,988	34,927	(26,436)	-	-	37,479
	<u>345,376</u>	<u>398,660</u>	<u>(343,350)</u>	<u>-</u>	<u>128</u>	<u>400,814</u>

Summary of funds - prior year

	Balance at 1 January 2021 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2021 £
General funds	147,793	230,098	(185,053)	6,094	692	199,624
Designated funds	122,676	34,083	(33,901)	(6,094)	-	116,764
Restricted funds	69,066	13,188	(53,266)	-	-	28,988
	<u>339,535</u>	<u>277,369</u>	<u>(272,220)</u>	<u>-</u>	<u>692</u>	<u>345,376</u>

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19. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Designated funds 2022 £	Total funds 2022 £
Tangible fixed assets	6,757	-	-	6,757
Fixed asset investments	35,819	-	-	35,819
Current assets	216,256	37,479	117,200	370,935
Creditors due within one year	(12,697)	-	-	(12,697)
Total	246,135	37,479	117,200	400,814

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2021 £</i>	<i>Restricted funds 2021 £</i>	<i>Designated funds 2021 £</i>	<i>Total funds 2021 £</i>
Tangible fixed assets	5,028	-	-	5,028
Fixed asset investments	5,692	-	-	5,692
Current assets	313,370	28,988	-	342,358
Creditors due within one year	(7,702)	-	-	(7,702)
Total	316,388	28,988	-	345,376

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20. Designated funds - group funds

	2022	2021
	£	£
Andover	1,778	1,914
Birmingham Central	10,481	9,734
Birmingham Solihull	2,453	3,595
Bristol	3,674	4,317
Cambridge	28	28
Carlisle	2,086	2,234
Colchester	1,370	530
Coventry	-	1,748
Glasgow	562	975
Isle of Wight	30	30
Leeds Central	1,174	2,343
London Central (Gt Russell St)	67	68
London East (Redbridge)	3,662	4,639
London North (Wood Green)	17,502	8,319
London South East (Bexley)	357	1,000
London West (Hounslow & Chiswick)	120	69
Loughborough	-	1,338
Middlesex (Stanmore)	9,652	9,358
Market Harborough	59	-
Milton Keynes	5,467	5,222
Moray	887	886
Newport	-	750
Northampton	8,044	8,082
Norwich	897	1,690
Portsmouth	6,604	7,443
Preston	734	1,739
Southampton	29,598	28,157
Tipton	883	1,007
Totnes	616	988
West Kent	1,647	1,723
Whitstable	470	-
Windsor	-	1,226
York	6,298	5,612
	117,200	116,764

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21. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £6,643 (2021 - £11,370). Contributions totalling £1,068 (2021 - £804) were payable to the fund at the balance sheet date and are included in creditors.

22. Operating lease commitments

At 31 December 2022 the Company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2022 £	<i>2021</i> £
Not later than 1 year	12,008	<i>12,008</i>
Later than 1 year and not later than 5 years	3,885	<i>15,246</i>
	<u>15,893</u>	<u><i>27,254</i></u>