

British Deaf History Society Ltd

Charity No. 1110669

Company No. 05382744

Trustee's Report and Unaudited Accounts

31 March 2021

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British Deaf History Society Ltd

Reference and Administrative Details

Trustees	D M Webb G J Eagling P W Jackson M N Napier R J Goulden I D Depledge J Yang *resigned October 2020 C Nassimi-Green *appointed February 2021 B. Bowen *appointed February 2021
Secretary	P W Jackson
Head Office	Crawford House Booth Street East Manchester M13 9GH
Registered Office	30 Elmwood Grove Winsford Cheshire CW7 3UD
Company Registration Number	05382744
Charity Registration Number	1110669
VAT Registration Number	716560046
Bankers	HSBC 6 Commercial Way Woking Surrey GU21 6EZ
Independent Examiner	Shires Accountants Limited Stapley House London Road Nantwich CW5 7JW

for the year ended 31 March 2021

British Deaf History Society Ltd

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2021.

Objectives and activities

Objects and aims

The objects of the charity are to promote and advance the interest in discovery, research and preservation of the histories of deaf people, their communities, culture and language.

The activities of the charity are based on three key tenets:

1. Conservation and preservation of deaf heritage, language and culture.
2. The research and study of all subjects concerning the history of deaf people and deafness.
3. Education about deaf history through publications, lectures and workshops.

All activities of the charity shall be measured against these three tenets.

Special Note about the effects of the COVID-19 pandemic

It needs to be stated here that the impact of the COVID-19 pandemic on the British Deaf History Society has been devastating, forcing the closure of the Deaf Museum and Art Gallery at Empire Court, Museum Street, Warrington and relocation of its contents and assets to Manchester where it was placed in temporary storage. It remained closed through to the end of the year ended 31 March 2021, and beyond.

The administration of the Society was relocated to a new temporary registered office based in the Secretary's home and all administrative activities continued to be carried out from that address, including the continued publication of the Deaf History Journal.

All Trustee meetings were carried out through the Zoom video conferencing facility. The Annual General Meeting scheduled for November 2020 was postponed and was eventually also carried out through the Zoom conferencing facility in February 2021.

Public benefit

Having regard to the preceding paragraph about the impact of the COVID-19 pandemic, the Society confirms that the official magazine of the BDHS, the Deaf History Journal, continues to feature news from the BDHS, developments in deaf history and articles by contributors about people and events in deaf history, whether in the UK or overseas. The pool of contributors has included the publication of research essays of an academic nature in the past twelve months. Photographs relating to historical events/people have been a most welcome inclusion in the journal.

The Deaf Museum and Art Gallery which had been run by the BDHS as a public benefit did not operate at all during the preceding financial year although the research library responded to a number of postal requests for information, charging for contributions for photocopying in compliance with the Copyright, Designs and Patent Act 1988.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Structure, governance, and management

Recruitment and appointment of trustees

Trustees can be elected by the existing trustees at meetings. At each annual general meeting one third of the trustees, being the longest serving, must retire, but being eligible can offer themselves for re-election. All members of the charity are entitled to vote.

Induction and training of trustees

Trustees are offered suitable training when elected and are informed of their duties and responsibilities. They are also made aware of publications and advice available from the Charity Commission. In recruiting new trustees, the charity seeks those that have the appropriate skills, knowledge and experience to develop the organisation.

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies as approved by the Board of Trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Credit risk

The charity's principle financial assets are bank balances and cash, trade and other receivables, and investments. The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event, which based on previous experience, is evidence of a reduction in the recovery of cash flows. The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies. The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

The annual report was approved by the trustees of the charity on 31 March 21 and signed on its behalf by:

.....

Peter W. Jackson, Company Secretary

British Deaf History Society Ltd

Statement of Trustees' Responsibilities

The trustees (who are also the directors of British Deaf History Society Ltd for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

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 charitable 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 apply them consistently.
- observe the methods and principles in the Charities SORP (FRS102).
- make judgements and estimates that are reasonable and prudent.
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 31 March 21 and signed on its behalf by:

.....
P W Jackson
Company Secretary

for the year ended 31 March 2021

Independent Examiner's Report to the trustee of British Deaf History Society Ltd

I report to the charity trustee on my examination of the accounts of British Deaf History Society Ltd for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the trustee (and also a director 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 charity 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

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements under 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
- the accounts have not been prepared in accordance with the Charities SORP (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.

Shires Accountants Limited
Stapeley House
London Road
Nantwich
CW5 7JW

31 March 2021

British Deaf History Society Ltd
Statement of Financial Activities
for the year ended 31 March 2021

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
	Notes				
Income and endowments from:					
Donations and legacies	4	4,519	-	4,519	8,925
Charitable activities	5	-	99,474	99,474	50,615
Other trading activities	6	2,122	-	2,122	3,086
Investments	7	9	-	9	40
Other	8	25,300	-	25,300	5,207
Total		31,950	99,474	131,424	67,873
Expenditure on:					
Raising funds	9	-	-	-	5,804
Charitable activities	10	-	31,438	31,438	27,144
Other	11	45,259	-	45,259	34,925
Total		45,259	31,438	76,697	67,873
Net gains on investments		-	-	-	-
Net income	12	(13,309)	68,036	54,727	-
Transfers between funds		(4,427)	-	(4,427)	-
Net income before other gains/(losses)		(17,736)	68,036	50,300	-
Other gains and losses					
Net movement in funds		(17,736)	68,036	50,300	-
Reconciliation of funds:					
Total funds brought forward		135,324	58,027	193,351	193,351
Total funds carried forward		117,590	126,063	243,653	193,351

British Deaf History Society Ltd
Summary Income and Expenditure Account
for the year ended 31 March 2021

	2021 £	2020 £
Income	131,415	67,833
Interest and investment income	9	40
Gross income for the year	<u>131,424</u>	<u>67,873</u>
Expenditure	72,962	64,306
Depreciation and charges for impairment of fixed assets	3,735	3,567
Total expenditure for the year	<u>76,697</u>	<u>67,873</u>
Net income before tax for the year	<u>54,727</u>	<u>-</u>
Net income for the year	<u><u>54,727</u></u>	<u><u>-</u></u>

British Deaf History Society Ltd

Balance Sheet

at 31 March 2021

Company No. 05382744	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	14	158,084	157,975
		<u>158,084</u>	<u>157,975</u>
Current assets			
Stocks	15	7,578	7,578
Debtors	16	1,455	1,404
Cash at bank and in hand		86,535	66,793
		<u>95,568</u>	<u>75,775</u>
Creditors: Amount falling due within one year	17	-	-
Net current assets		<u>95,567</u>	<u>75,775</u>
Total assets less current liabilities		253,651	233,750
Creditors: Amounts falling due after more than one year	18	(10,000)	(40,399)
Net assets excluding pension asset or liability		<u>243,651</u>	<u>193,351</u>
Total net assets		<u>243,651</u>	<u>193,351</u>
The funds of the charity			
Restricted funds	19		
Restricted income funds		126,063	58,027
		<u>126,063</u>	<u>58,027</u>
Unrestricted funds	19		
General funds		117,588	135,324
		<u>117,588</u>	<u>135,324</u>
Reserves	19		
Total funds		<u>243,651</u>	<u>193,351</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 March 2021 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 31 March 2021

And signed on its behalf by:

P.W. Jackson
Trustee

British Deaf History Society Ltd
Statement of Cash flows
for the year ended 31 March 2021

	2021 £	2020 £
Cash flows from operating activities		
Net income per Statement of Financial Activities	51,900	-
Adjustments for:		
Depreciation of property, plant and equipment	3,735	3,567
Dividends, interest and rents from investments	(25,309)	(5,247)
Increase in stocks	-	(7,578)
Increase in trade and other receivables	(51)	(1,404)
(Decrease)/Increase in trade and other payables	(30,398)	40,399
Net cash (used in)/provided by operating activities	<u>(123)</u>	<u>31,337</u>
Cash flows from investing activities		
Payments for property, plant and equipment	(3,844)	(5,630)
Dividends, interest and rents from investments	25,309	5,247
Net cash from/(used in) investing activities	<u>21,465</u>	<u>(383)</u>
Net increase in cash and cash equivalents	21,342	30,954
Cash and cash equivalents at the beginning of the year	66,793	-
Cash and cash equivalents at the end of the year	<u>88,135</u>	<u>30,954</u>
Components of cash and cash equivalents		
Cash and bank balances	86,535	67,873
	<u>86,535</u>	<u>67,873</u>

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
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Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
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Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
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Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
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Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
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Volunteer help	The value of any volunteer help received is not included in the accounts.
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Investment income	This is included in the accounts when receivable.
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Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
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Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
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Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

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

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

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

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Income and endowments from:			
Donations and legacies	8,925	-	8,925
Charitable activities	50,615	-	50,615
Other trading activities	3,086	-	3,086
Investments	40	-	40
Other	5,207	-	5,207
Total	<u>67,873</u>	<u>-</u>	<u>67,873</u>
Expenditure on:			
Raising funds	5,804	-	5,804
Charitable activities	25,544	-	25,544
Other	36,525	-	36,525
Total	<u>67,873</u>	<u>-</u>	<u>67,873</u>
Net income	<u>-</u>	<u>-</u>	<u>-</u>
Net income before other gains/(losses)			
Reconciliation of funds:			
Total funds brought forward	133,724	58,027	193,351
Total funds carried forward	<u>135,324</u>	<u>58,027</u>	<u>193,351</u>

4 Income from donations and legacies

Unrestricted	Total 2021	Total 2020
£	£	£
2,474	2,474	4,279
-	-	42
2,045	2,045	4,604
<u>4,519</u>	<u>4,519</u>	<u>8,925</u>

5 Income from charitable activities

Unrestricted	Total 2021	Total 2020
£	£	£
-	-	555
-	99,474	44,640
-	-	5,000
-	-	420
-	99,474	50,615

6 Income from other trading activities

Unrestricted	Total 2021	Total 2020
£	£	£
744	744	1,029
-	-	24
1,378	1,378	2,017
-	-	16
2,122	2,122	3,086

7 Income from investments

Unrestricted	Total 2021	Total 2020
£	£	£
9	9	40
9	9	40

8 Other income

Unrestricted	Total 2021	Total 2020
£	£	£
22,300	22,300	1,650
3,000	3,000	3,557
25,300	25,300	5,207

9 Expenditure on raising funds

	Total 2021	Total 2020
	£	£
<i>Costs of generating voluntary income</i>	-	5,804
	-	5,804

10 Expenditure on charitable activities

	Total 2021 £	Total 2020 £
Governance costs	31,438	27,144
	<u>31,438</u>	<u>27,144</u>

11 Other expenditure

	General costs £	Total 2021 £	Total 2020 £
Motor and travel costs	-	-	3,145
Premises costs	17,508	17,508	12,000
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	3,735	3,735	3,567
General administrative costs	21,296	21,296	15,880
Legal and professional costs	2,720	2,720	333
	<u>45,259</u>	<u>45,259</u>	<u>34,925</u>

12 Net income before transfers

	2021 £	2020 £
This is stated after charging:		
Depreciation of owned fixed assets	3,735	3,567

13 Staff costs

No employee received emoluments in excess of £60,000.

14 Tangible fixed assets

	£	£
Cost or revaluation		
At 1 April 2020	175,697	175,697
Additions	3,844	3,844
At 31 March 2021	<u>179,541</u>	<u>179,541</u>
Depreciation and impairment		
At 1 April 2020	17,722	17,722
Depreciation charge for the year	3,735	3,735
At 31 March 2021	<u>21,457</u>	<u>21,457</u>
Net book values		
At 31 March 2021	<u>158,084</u>	<u>158,084</u>
At 31 March 2020	<u>157,975</u>	<u>157,975</u>

15 Stocks

	2021	2020
	£	£
Finished goods	7,578	7,578
	<u>7,578</u>	<u>7,578</u>

16 Debtors

	2021	2020
	£	£
VAT recoverable	1,455	1,404
	<u>1,455</u>	<u>1,404</u>

17 Independent examiners costs :

	2021	2020
	£	£
Accountancy and examiners costs	1200	340
	<u>1200</u>	<u>340</u>

18 Creditors:
amounts falling due after more than one year

	2021	2020
	£	£
Bank loans and overdrafts	10,000	10,000
Other creditors	-	30,399
	<u>10,000</u>	<u>40,399</u>

19 Movement in funds

	At 1 April 2020	Incoming resources (including other gains/losses) £	Resources expended £	Gross transfers £	At 31 March 2021 £
Restricted funds:					
Restricted income funds:					
	58,027	99,474	(31,438)	-	126,063
<i>Total</i>	<u>58,027</u>	<u>99,474</u>	<u>(31,438)</u>	<u>-</u>	<u>126,063</u>
Unrestricted funds:					
General funds	135,324	31,950	(45,259)	(4,427)	117,588
Revaluation Reserves:					
Total funds	<u>193,351</u>	<u>131,424</u>	<u>(76,697)</u>	<u>(4,427)</u>	<u>243,651</u>

20 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed assets	-	158,084	158,084
Net current assets	13,127	82,440	95,567
Creditors due in more than one year and provisions	(10,000)	-	(10,000)
	<u>3,127</u>	<u>240,524</u>	<u>243,651</u>

21 Reconciliation of net debt

	At 1 April 2020	Cash flows	At 31 March 2021
	£	£	£
Cash and cash equivalents	66,793	19,742	86,535
	<u>66,793</u>	<u>19,742</u>	<u>86,535</u>
Bank loans	(10,000)	-	(10,000)
	<u>(10,000)</u>	<u>-</u>	<u>(10,000)</u>
Net debt	<u>56,793</u>	<u>19,742</u>	<u>76,535</u>

22 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

British Deaf History Society Ltd
Detailed Statement of Financial Activities
for the year ended 31 March 2021

	Total funds 2021 £	Total funds 2020 £
Income and endowments from:		
Donations and legacies	4,519	8,925
Charitable activities	99,474	50,615
Other trading activities	2,122	3,086
Investments	9	40
Other	25,300	5,207
Total income and endowments	131,424	67,873
Expenditure on:		
Costs of generating funds	-	5,804
Charitable activities	31,438	27,144
Administration expenses	31,438	32,948
Travel and subsistence	-	3,145
Rent	17,508	12,000
Depreciation	3,735	3,567
Equipment expensed	1,852	1,655
Equipment leasing and hire	1,840	1,709
General insurances	1,773	1,714
Information and publications	1,431	464
Postage and couriers	5	-
Software and IT costs	1,334	222
Stationery and printing	2,839	5,924
Subscriptions	218	154
Sundry expenses	7,589	1,830
Telephone, fax and broadband	2,415	2,208
Audit/Independent examination fees	320	333
Consultancy fees	2,400	-
	45,259	34,925
Total expenditure	76,697	67,873
Net income	54,727	-
Transfers between funds	(2,827)	-
Net income before other gains/(losses)	51,900	