

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023
FOR
NEPHRA GOOD NEIGHBOURS CHARITABLE
INCORPORATED ORGANISATION**

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Chartered Accountants
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**NEPHRA GOOD NEIGHBOURS CHARITABLE
INCORPORATED ORGANISATION**

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

	Page
Report of the Trustees	1 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 to 13
Detailed Statement of Financial Activities	14

**NEPHRA GOOD NEIGHBOURS CHARITABLE
INCORPORATED ORGANISATION**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Nephra's objectives and aims are:

- (1) to promote the benefit of the inhabitants in the area of benefit without discrimination to advance education and social welfare for recreational and leisure-time occupation with the object of improving the conditions of life for the inhabitants;
- (2) to establish a community centre and organic allotment to maintain and manage the same, whether alone or in co-operation with any statutory authority or other person or body; and
- (3) to promote such other purposes as are charitable according to the laws of England and Wales for the benefit of the public as may from time to time be determined.

Public benefit

The activities of Nephra are all community-based charitable objectives as set out in our governing document.

Some of Nephra's activities are geared toward particular targeted groups e.g. older/isolated people and some are of a more general community nature however, all activities are for the benefit of the public including educational, mental/physical health based activities and social benefits, developing life skills and ensuring positive integration of the community.

The trustees consider that during the year under review they have successfully achieved the objectives of providing relief for those in need and have given due regard to the guidance published by the Charity Commission on public benefit.

**NEPHRA GOOD NEIGHBOURS CHARITABLE
INCORPORATED ORGANISATION**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

OBJECTIVES AND ACTIVITIES

Our activities are carried out primarily at Nephra HQ which is a premises rented at 27 Parkfield Rd North, New Moston, Manchester, M40 3TB. In addition activities are carried at our allotment on Northfield Road, New Moston, and within the wider local community.

Income is generated from day to day activities, ad hoc fundraising events, and from grants received. This entails delivery of community based educational classes (typical class subjects include computer skills, arts/crafts, local history, music and language skills) and conducted social activities (e.g. luncheon club, film clubs), throughout the year.

Also we have a befriending scheme which helps to develop our presence in the wider community, our allotment provides a focus for our public outdoor and environmental activities, and our periodic outings/holidays provide for popular social interaction.

The year to 31 March 2023 saw the continuance and expansion of our community based activities following the Covid-19 pandemic.

Where possible our services were therefore taken out into the community as well as delivered at Nephra HQ. For example we have been able to make and sell small food items (at the centre and in the wider community) in order to boost our day to day income.

During the year we also commenced offering our 'handy helper' service, which offers practical DIY skills to the community at a modest price.

Each of these activities is not otherwise available to local residents in any equivalent form; and hence we believe Nephra plays an important role in helping to bring together and educate people from all parts of the local community.

A number of fundraising activities have been undertaken, the largest of which being our Christmas Fayre, with a number of other smaller discrete activities.

Grants were received from a number of sources, including the National Lottery, Manchester City Council (MCC), the Opens fund (OMVCS), The Charity Service, NIF, Jigsaw Group Homes and Allen Lane Foundation.

A number of these grants were to support our community delivery of meals, community travel, befriending, IT support and other community efforts.

FINANCIAL REVIEW

Reserves policy

At 31 March 2023 there remain unrestricted cash reserves available to Nephra of £69,013. This is a total sum held in Nephra's main bank account, plus a smaller amount of cash on hand. This is available to assist with the future day to day activities of Nephra, should this be required.

**NEPHRA GOOD NEIGHBOURS CHARITABLE
INCORPORATED ORGANISATION**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

FINANCIAL REVIEW

Annual Review

Our financial statements show net incoming resources for the year of £172,107 which includes:

- Restricted grant income £114,217 was received in the year. In addition £79,872 of grant income was brought forward from the previous year, this had already been treated as income in the previous year's accounts (total grant income therefore available £194,088, of which current year income was £114,217).

£154,757 of these grant funds (£79,872 of prior year funds and £74,885 of current year funds) was spent on delivering services to the community, in accordance with the terms of the grants. The balance £39,332 of restricted funds is ringfenced, to help cover a number of identified activities and expenses planned to be undertaken in the following year to 31 March 2024.

- Income from other day to day activities was £57,890. This included income from Nephra HQ community activities, sales of food as well as other small ad hoc income receipts. In addition an amount of £395 rental income was received in the year.

Expenses incurred on these items were £27,561

Total outgoings for the year were £182,320 consisting of grant expenditure £154,757 (includes £74,885 current year's grants expended, see breakdown above), expenses of fundraising activities £211 outings and external activities £17,314, expenses of day to day classes and activities £7,285, other miscellaneous expenses (premises and utilities, travel expenses, postage & stationery, repairs & maintenance, computers, professional fees) £1,115 plus depreciation costs £1,849.

The difference between total current year income £172,107 and expenditure £183,320 represents a prima facie loss of £10,213 for the year (offset against the previous year's profits). This is mainly a reflection of the timing difference mentioned above, whereby £79,872 of the expenses incurred in the year related to restricted fund income received in the year to 31 March 2022 (shown as income for that year, but which were actually expended on identified activities and expenses undertaken in the year to 31 March 2023).

Similarly £39,332 grant income shown as received in the year to 31 March 2023 has been ringfenced to cover anticipated expenses in the following year to 31 March 2024.

The balance of non-restricted profits £30,327 (along with other unrestricted reserves brought forward £40,565) is intended to be retained for future use as the trustees determine appropriate.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is a Charitable Incorporated Organisation that was established by a trust deed dated 11 February 2015.

Recruitment and appointment of new trustees

The trustees were initially appointed for a period of two years and will be re-elected annually subject to the agreement of a majority of the other trustees and assuming their own willingness to continue to act as a trustee.

The power of appointing and removing new or existing trustees is invested in the trustees.

**NEPHRA GOOD NEIGHBOURS CHARITABLE
INCORPORATED ORGANISATION**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The trustees are responsible for setting Nephra's strategy, the primary focus of which is on the education and development of our community, through the pursuit of Nephra's stated aims.

We welcome people from all backgrounds, and work as an equal opportunity organisation which is free from any form of discrimination on the grounds of colour, race, ethnicity, religion, sex, sexual orientation or disability.

We also make reasonable adjustments to meet the needs of those who are or become disabled and we are committed to safeguarding and promoting the welfare of all parties and at all locations within the community where Nephra operates. For example any staff member, service provider, volunteer, or other worker, potentially coming into contact with vulnerable persons (of any age) will be subject Disclosure Notice and Barring (DNB) checks as well as being trained in our policies and principles.

The trustees determine the general policy and activities of the charity, along with input from other volunteers who are asked to contribute to our management committee. The trustees, along with any management committee members, meet on a regular basis (at least six times a year) to discuss and agree the overall management and control of the charity, along with any upcoming future events and requirements.

The trustees and Nephra centre management maintain an effective and necessary control on the finances of the charity relative to its size and level of operation. This includes recording and countersigning of cash income and obtaining receipts for expenditure. Payments to and from the bank account are also cross checked, with each cheque requiring two signatories.

We enjoy tax exemption on all our regular activities as these are applied for our charitable aims along with exemption from business rates on the property we occupy for our charitable purposes. Nephra is not currently registered with HM Revenue and Customs for VAT or Gift Aid purposes.

Related party transactions

All trustees give of their time freely and no remuneration or expenses were paid in the year for work as acting as trustees.

Professional fees are however occasionally paid to tutors to prepare and deliver certain educational classes under terms agreed and authorised by the trustees, and in accord with grants provided by Manchester City Council. All such fees are paid by agreement of the trustees. Other classes and activities are delivered either by Nephra employees or on a voluntary basis.

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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1160433

Principal address

27 Parkfield Road North
Manchester
M40 3TB

**NEPHRA GOOD NEIGHBOURS CHARITABLE
INCORPORATED ORGANISATION**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

Trustees

D Murphy - Chair (until 22.01.23)
C Nixon - Chair (from 23.01.23) (appointed 23.1.23)
S Crick - Vice Chair (until 28.02.23)
I Cooper - Treasurer
N Bowerbank
R Butler
J Brierly
C McConnell
A Bray (appointed 1.4.22)
B Crick (appointed 1.4.22)
M Faulkes (appointed 1.4.22)

Independent Examiner

A J Syddall M.A. A.C.A.
P B Syddall & Co
Chartered Accountants
Grafton House
81 Chorley Old Road
Bolton
Lancashire
BL1 3AJ

STATEMENT OF TRUSTEES' RESPONSIBILITIES

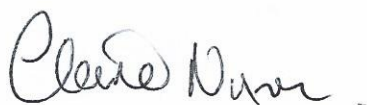
The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 3 January 2024 and signed on its behalf by:



C Nixon - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
NEPHRA GOOD NEIGHBOURS CHARITABLE
INCORPORATED ORGANISATION**

Independent examiner's report to the trustees of Nephra Good Neighbours Charitable Incorporated Organisation

I report to the charity trustees on my examination of the accounts of Nephra Good Neighbours Charitable Incorporated Organisation (the Trust) for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act).


I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



A J Syddall M.A. A.C.A.

The Institute of Chartered Accountants in England and Wales

P B Syddall & Co
Chartered Accountants
Grafton House
81 Chorley Old Road
Bolton
Lancashire
BL1 3AJ

3 January 2024

**NEPHRA GOOD NEIGHBOURS CHARITABLE
INCORPORATED ORGANISATION**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		<u>57,890</u>	<u>114,217</u>	<u>172,107</u>	<u>239,783</u>
EXPENDITURE ON					
Other		<u>27,563</u>	<u>154,757</u>	<u>182,320</u>	<u>141,049</u>
NET INCOME/(EXPENDITURE)		30,327	(40,540)	(10,213)	98,734
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>40,564</u>	<u>79,872</u>	<u>120,436</u>	<u>21,702</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>70,891</u></u>	<u><u>39,332</u></u>	<u><u>110,223</u></u>	<u><u>120,436</u></u>

The notes form part of these financial statements

**NEPHRA GOOD NEIGHBOURS CHARITABLE
INCORPORATED ORGANISATION**

**BALANCE SHEET
31 MARCH 2023**

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	4	1,848	-	1,848	3,697
CURRENT ASSETS					
Debtors	5	580	-	580	1,840
Cash at bank and in hand		69,013	39,332	108,345	117,925
		<u>69,593</u>	<u>39,332</u>	<u>108,925</u>	<u>119,765</u>
CREDITORS					
Amounts falling due within one year	6	(550)	-	(550)	(3,026)
NET CURRENT ASSETS		<u>69,043</u>	<u>39,332</u>	<u>108,375</u>	<u>116,739</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>70,891</u>	<u>39,332</u>	<u>110,223</u>	<u>120,436</u>
NET ASSETS		<u>70,891</u>	<u>39,332</u>	<u>110,223</u>	<u>120,436</u>
FUNDS	7				
Unrestricted funds				70,891	40,564
Restricted funds				39,332	79,872
TOTAL FUNDS				<u>110,223</u>	<u>120,436</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 3 January 2024 and were signed on its behalf by:



C Nixon - Trustee

The notes form part of these financial statements

**NEPHRA GOOD NEIGHBOURS CHARITABLE
INCORPORATED ORGANISATION**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In the application of the charity's accounting policies the trustees are required to make judgements estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period or in the period of revision and future periods where the revision affects both current and future periods.

There were no estimate or assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities.

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.

TANGIBLE FIXED ASSETS

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 50% on cost

TAXATION

The charity is exempt from 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.

GOING CONCERN

At the time of approving the accounts the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

**NEPHRA GOOD NEIGHBOURS CHARITABLE
INCORPORATED ORGANISATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

TRUSTEES' EXPENSES

I Cooper, trustee, has received £550 during the year for the reimbursement of day to day expenses incurred.

There were no other trustee expenses paid during the current or previous year.

3. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	70,647	53,454
	<u>70,647</u>	<u>53,454</u>

The average monthly number of employees during the year was as follows:

	2023	2022
Administration	3	3
	<u>3</u>	<u>3</u>

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

4. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 April 2022 and 31 March 2023	<u>24,668</u>
DEPRECIATION	
At 1 April 2022	20,971
Charge for year	<u>1,849</u>
At 31 March 2023	<u>22,820</u>
NET BOOK VALUE	
At 31 March 2023	<u><u>1,848</u></u>
At 31 March 2022	<u><u>3,697</u></u>

**NEPHRA GOOD NEIGHBOURS CHARITABLE
INCORPORATED ORGANISATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Prepayments	580	1,840
	<u> </u>	<u> </u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Accruals and deferred income	550	3,026
	<u> </u>	<u> </u>

7. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
Unrestricted funds			
General fund	40,564	30,327	70,891
Restricted funds			
Restricted	79,872	(40,540)	39,332
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	120,436	(10,213)	110,223
	<u> </u>	<u> </u>	<u> </u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	57,890	(27,563)	30,327
Restricted funds			
Restricted	114,217	(154,757)	(40,540)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	172,107	(182,320)	(10,213)
	<u> </u>	<u> </u>	<u> </u>

**NEPHRA GOOD NEIGHBOURS CHARITABLE
INCORPORATED ORGANISATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

7. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	21,702	18,862	40,564
Restricted funds			
Restricted	-	79,872	79,872
TOTAL FUNDS	<u>21,702</u>	<u>98,734</u>	<u>120,436</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	33,859	(14,997)	18,862
Restricted funds			
Restricted	205,924	(126,052)	79,872
TOTAL FUNDS	<u>239,783</u>	<u>(141,049)</u>	<u>98,734</u>

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

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	21,702	49,189	70,891
Restricted funds			
Restricted	-	39,332	39,332
TOTAL FUNDS	<u>21,702</u>	<u>88,521</u>	<u>110,223</u>

**NEPHRA GOOD NEIGHBOURS CHARITABLE
INCORPORATED ORGANISATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

7. MOVEMENT IN FUNDS - continued

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 £	Movement in funds £
Unrestricted funds			
General fund	91,749	(42,560)	49,189
Restricted funds			
Restricted	320,141	(280,809)	39,332
TOTAL FUNDS	<u>411,890</u>	<u>(323,369)</u>	<u>88,521</u>

8. RELATED PARTY DISCLOSURES

I Cooper, trustee, received £650 (2022 £440) for the provision of professional tutoring fees.

9. RESTRICTED FUNDS

At the balance sheet date there were a number of restricted funds with amounts still available to cover expenditure. Details of the funds and their purpose are below -

Allen Lane Foundation	Funding for a "handy helper"
GMP	Panto funding
J T Blair Chairty	To fund day trips
National Lottery	Funding for a "handy helper" and salary costs
OMVCS	Salaries and sundry activities
The Charity Service	Christmas events and Tuning-in sessions
Young Manchester	Salaries

**NEPHRA GOOD NEIGHBOURS CHARITABLE
INCORPORATED ORGANISATION**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants	129,015	205,924
Fundraising activities	12,663	5,729
Day to day classes and activities	13,946	22,318
One-off activities and outings	16,088	4,771
Rental income	395	1,041
	<u>172,107</u>	<u>239,783</u>
Total incoming resources	172,107	239,783
EXPENDITURE		
Other		
Wages	70,647	53,454
Premises utilities	9,394	9,336
Fundraising expenses	5,347	1,053
Class and activities expenses	52,569	48,968
One-off outings and activities expenses	22,871	6,822
Travel expenses	778	255
Postage and stationery	1,635	2,100
Repairs and maintenance	2,017	2,626
Accountancy	250	306
Computer and digital consumables	13,502	12,430
Insurance	1,374	-
Bank charges	87	-
Computer equipment depreciation	1,849	3,699
	<u>182,320</u>	<u>141,049</u>
Total resources expended	182,320	141,049
Net (expenditure)/income	<u>(10,213)</u>	<u>98,734</u>

This page does not form part of the statutory financial statements