

**DESTITUTE ANIMALS SHELTER**

**FINANCIAL STATEMENTS**

**31 DECEMBER 2021**

**Registered Charity No: 222935**

**BARLOW ANDREWS LLP  
CHARTERED ACCOUNTANTS**

# **DESTITUTE ANIMALS SHELTER**

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# **DESTITUTE ANIMALS SHELTER**

## **TRUSTEES' REPORT**

### **Officers and professional advisors**

**Charity number** 222935

**Charity address** 1 Northolt Drive  
Bolton  
BL3 6NJ

**Trustees** D. Michael Morgan (Chairman)  
Brian W. Southwood  
Alan G. Smith  
Jennifer Moore

**Independent examiner** David A Kay, FCA  
Barlow Andrews LLP  
Chartered Accountants  
Carlyle House  
78 Chorley New Road  
Bolton

**Bankers** The Royal Bank of Scotland plc  
Bolton Central Branch  
46-48 Deansgate  
Bolton

# **DESTITUTE ANIMALS SHELTER**

## **TRUSTEES' REPORT (Continued)**

The trustees present their report and the financial statements for the year ended 31 December 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Charities Act 2011 and "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)".

### **Structure, governance and management**

#### **Legal constitution and charitable status**

The Charity, registration number 222935, operates under a Trust Deed dated 1 July 1924 and a subsequent Declaration of Trust dated 13 September 1933.

#### **Trustees**

The trustees are as listed on page 1. The trustees are members of the Management Committee which meets regularly and oversees the running of the Charity.

New trustees are appointed by the existing Board. On appointment of a new trustee, the existing trustees explain to the new trustee the decision-making process of the trust and provide an overview of the administrative procedures employed by the charity.

#### **Objectives and activities**

The object of the Charity is to maintain a shelter for the care, treatment and re-homing, where possible, of unwanted, homeless, ill-treated, stray, injured or sick dogs and cats using funds raised by, donated to, bequeathed to or otherwise received by the Shelter.

The Charity's activities include the provision of short to medium term accommodation and, where necessary, veterinary treatment for dogs and cats which it receives, whilst actively seeking to reunite them with their owners or to place them with new owners.

#### **Public benefit**

Each year the trustees review the objectives and activities of the Charity to ensure that they continue to reflect its aims and to provide public benefit. Information provided in the Chairman's review of the year on pages 3 and 4 clearly indicates that they do.

#### **Financial review**

The Charity's Statement of Financial Activities for the year is presented on page 6.

The trustees report that legacies amounting to £8,248 (2020: £88,104) were received during the year. The Trustees consider the reduction is largely due to various legal processes being delayed due to the Coronavirus lockdown, as they are aware of a number of bequests that have yet to be administered. The continued receipt of legacies is imperative to enable the Shelter to continue. During the year we made realised gains of £281,108 (2020: £38,264 ) on investment disposals and unrealised losses of £182,404 (2020: gains £49,177 ) on investment revaluations. There was a net decrease in the year of £85,988 in our unrestricted funds, due primarily to the legacy receipts, without which our day-to-day activities would show us operating at a deficit.

#### **Risk management**

The trustees continue to review any major risks arising from or impacting on the activities of the Shelter. We consider that the systems which we have in place to mitigate such risks already identified are adequate in normal circumstances.

**DESTITUTE ANIMALS SHELTER  
TRUSTEES' REPORT  
(Continued)**

**Investments policy**

Investments are held primarily for their annual income return and long-term growth potential. The portfolio is weighted towards low risk and ethical stocks.

**Reserves policy**

The Shelter aims to maintain sufficient free reserves to meet its day to day running costs, bearing in mind that the unpredictable nature of legacies and donations means that income can vary significantly year on year. Unprecedented events such as the coronavirus pandemic also underline the need to maintain a healthy reserves level. Free reserves are our unrestricted funds which are not designated by the trustees for specific projects or purposes, or which are not represented by either tangible fixed assets or fixed asset investments. The trustees' target is a minimum of six months' average expenditure for free reserves, currently about £145,000. At year end free reserves stood at £88,378.

**Achievements, performance and plans for the future**

**Chairman's review of the year**

The coronavirus pandemic continued to severely impact on our operating activities during the year. The Shelter continued to be closed to access by the general public. However, we still continued to take in strays and rehomed when they became available, which were rehomed or adopted where possible. We continued to organise our staff so that animals in our care were properly looked after whilst complying with coronavirus regulations. Should any member of staff be notified that they had been in contact with a covid suspect, or catch covid, they could isolate at home without loss of pay.

Throughout the pandemic, our staff have continued to work and nobody has been furloughed. The animals have continued to receive the same high level of care that they have always received and we continue to be available to take in strays or unwanted animals, and look after them until they can be rehomed or reunited with their owners. The prudent approach of the Trustees in building a strong financial platform for the charity to operate from has again been rewarded and we are well able to withstand the financial impacts of the pandemic.

Our charity shop has had to remain closed to comply with Government regulations, resulting in a continued loss of income from this source. We have found it difficult to reopen due to its size and layout and comply with social distancing rules. Our shop manager has however been able to make some sales by arrangement and make enough money to cover the shop's current overheads.

The old cat cages have now been replaced with new ones; these are much better than the old ones. They are bigger, easier to keep clean and better all round for the animals.

We have some plans to continue the refurbishment of the Shelter after discussion with our advisers. The trustees are aware that the current location of the shelter is not ideal. Due to the limited size of our site, we are not able to provide the level of care of our animals we would like to. They are always on the look-out for a suitable plot of land we could acquire to redevelop to give our animals a better level of care.

**DESTITUTE ANIMALS SHELTER  
TRUSTEES' REPORT  
(Continued)**

**Statement of trustees' responsibilities**

The Charities Act 2011 and the Statement of Recommended Practice (SORP) require the trustees of the charity to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity as at the end of the financial year and of the surplus or deficit 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;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and the statements of recommended practice of the Charities Commission have been followed;
- prepare the financial statements on the going concern basis, unless it is inappropriate to assume that the charity will continue in operation.

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. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

**Independent examiner**

A resolution for the reappointment of David A Kay FCA of Barlow Andrews LLP as Independent Examiner is to be proposed.

**Approval of Trustees' Report**

This report has been approved by the Board and signed on its behalf:

**D. Michael Morgan**  
Chairman

**25 July 2022**

**DESTITUTE ANIMALS SHELTER**  
**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

I report to the trustees on the accounts of Destitute Animals Shelter (the Charity) for the year ended 31 December 2021.

This report is made solely to the charity's trustees, as a body, in accordance with section 154 of the Charities Act 2011. My independent examiner's work has been undertaken so that I might state to the charity'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 charity, the charity's members as a body and the charity's trustees as a body for my independent examiner's work, for this report, or for the opinions I have formed.

**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 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act. Independent examiner's statement.

**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.

**David A Kay FCA**  
**Barlow Andrews LLP**  
**Chartered Accountants**  
**Carlyle House, 78 Chorley New Road, Bolton**

**25 July 2022**

**DESTITUTE ANIMALS SHELTER**

**STATEMENT OF FINANCIAL ACTIVITIES**

**YEAR ENDED 31 DECEMBER 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 total funds £	2020 total funds £
<b>Income from:</b>					
Donations and legacies	2	45,394	-	45,394	199,919
Charitable activities	3	6,684	-	6,684	7,336
Other trading activities	4	11,186	-	11,186	9,373
Investments		22,027	-	22,027	19,240
<b>Total income</b>		85,291	-	85,291	235,868
<b>Expenditure on:</b>					
Raising funds	6	31,453	-	31,453	30,046
Charitable activities	6	238,530	-	238,530	249,889
<b>Total expenditure</b>		269,983	-	269,983	279,935
<b>Net expenditure for the year before gains on investments</b>		(184,692)	-	(184,692)	(44,067)
Gains on investment assets	5	98,704	-	98,704	87,441
<b>Net movement in funds</b>		(85,988)	-	(85,988)	44,374
Funds brought forward		1,473,380	-	1,473,380	1,430,006
<b>Funds carried forward</b>	13	1,387,392	-	1,387,392	1,473,380

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

The 2021 total funds were all in respect of unrestricted funds and included no restricted fund income or expenditure.

Comparative figures for 2020 are provided in note 16 to the accounts.



# DESTITUTE ANIMALS SHELTER

## BALANCE SHEET AS AT 31 DECEMBER 2021

	Notes	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	8	129,241	137,893
Investments	9	1,224,969	1,242,647
		<hr/> 1,354,390	<hr/> 1,380,540
<b>Current assets</b>			
Debtors	10	4,954	9,489
Cash at bank and in hand		45,800	97,430
		<hr/> 50,754	<hr/> 106,919
<b>Creditors:</b>			
Amounts falling due within one year	11	(17,752)	(14,079)
		<hr/> 33,002	<hr/> 92,840
<b>Net current assets</b>			
<b>Net assets</b>		<hr/> 1,387,392	<hr/> 1,473,380
<b>Funds</b>			
Restricted funds	14	-	-
Unrestricted funds	14	1,387,392	1,473,380
		<hr/> 1,387,392	<hr/> 1,473,380
<b>Total funds</b>		<hr/> 1,387,392	<hr/> 1,473,380

Approved by the trustees and signed on their behalf on 25 July 2022

**Brian W Southwood**  
Trustee

**Alan G Smith**  
Trustee

**DESTITUTE ANIMALS SHELTER**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2021**

**1. Accounting policies**

Destitute Animals Shelter is an unincorporated registered charity, governed by a trust deed, as detailed on page 2. Its registered address and principal place of business is 1 Northolt Drive, Bolton, BL3 6NJ.

**1.1 Basis of accounting**

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

**1.2 Preparation of the accounts on a going concern basis**

The trustees are satisfied that the charity has adequate working capital and funding in place to ensure that it is a going concern, and the financial statements have been prepared on that basis.

**1.3 Income**

Income is recognised on a receivable basis and is reported gross of related expenditure. Items of income are recognised when each of the following criteria are in place: the charity has entitlement to the funds, any performance conditions have been met or are fully within the control of the charity, there is sufficient certainty that receipt of the income is considered probable, and the amount can be measured reliably. The value of services provided by volunteers has not been provided in the financial statements.

**1.4 Expenditure**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category. Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Costs of raising funds comprise the costs associated with shop trading and similar activities and with organising appeals and collections etc. They include the associated support costs of those activities.

Charitable expenditure comprises those costs directly incurred by the charity in the delivery to beneficiaries of its core activities. The support costs associated with delivery of these activities is also included.

**1.5 Fund accounting**

General unrestricted funds are those which are available for use or retention at the discretion of the trustees in furtherance of the objects of the charity. Designated funds are unrestricted funds which the trustees have earmarked for specific projects or purposes out of general funds and can be varied at the discretion of the trustees.

Restricted funds are funds subject to specific restrictive conditions imposed by funding bodies, donors etc. Expenditure which meets these criteria is allocated against the fund, together with a fair allocation of management and support costs.

## DESTITUTE ANIMALS SHELTER

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED 31 DECEMBER 2021

#### 1.6 Tangible fixed assets

Depreciation is provided on cost in equal annual instalments over the estimated useful lives of the assets. The rates of depreciation are as follows:

Buildings - Chorley Old Road	-	2% p.a. on cost
Buildings and fixtures - Northolt Drive	-	4% p.a. on cost
Motor van	-	20% p.a. on cost
Office equipment	-	15% p.a. on cost

#### 1.7 Fixed asset investments

Fixed asset investments are carried at market value, being quoted market price for listed investments. Both realised and unrealised gains and losses are included in the Statement of Financial Activities.

#### 1.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid bank deposits.

#### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

##### Basic financial assets

Basic financial assets, which include trade debtors and cash and bank balances, are measured at transaction price. In the case of trade and other debtors this is normally the settlement value due.

##### Other financial assets

Financial assets classified as other financial assets, such as fixed asset investments, are stated at fair value, gains or losses arising on re-measurement being recognised in the statement of financial activities.

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

##### Basic financial liabilities

Basic financial liabilities, which include trade creditors, are recognised at transaction price. In the case of trade creditors this is normally their settlement amount after allowing for any trade discounts due.

**DESTITUTE ANIMALS SHELTER**

**NOTES TO THE FINANCIAL STATEMENTS  
(CONTINUED)**

**YEAR ENDED 31 DECEMBER 2021**

**2. Income from donations and legacies**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Fund-raising and appeals, Friends of the Shelter, Gift Aid and other donations	36,966	111,815
Legacies and bequests	8,428	88,104
	<hr/>	<hr/>
	45,394	199,919
	<hr/>	<hr/>

Donations income includes £0 (2019: £275) restricted income for the Foster Dogs Scheme.

**3. Income from charitable activities**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Animals adopted, homed or claimed	4,245	5,073
BMBC – strays and carcasses	2,439	2,263
	<hr/>	<hr/>
	6,684	7,336
	<hr/>	<hr/>

**4. Income from trading activities**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
200 Club net income after prizes etc.	10,554	8,487
Net income from charity shop, pet-tac, ID chips etc.	632	886
	<hr/>	<hr/>
	11,186	9,373
	<hr/>	<hr/>

**5. Gains/(losses) on investment assets**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Profit on investment disposals	281,108	38,264
Movements on investment revaluations	(182,404)	49,177
	<hr/>	<hr/>
Net gain for the year	98,704	87,441
	<hr/>	<hr/>

# DESTITUTE ANIMALS SHELTER

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED 31 DECEMBER 2021

### 6. Expenditure

	Raising funds £	Charitable activities £	2021 Total £	2020 Total £
Vets fees, drugs, treatment etc.	-	22,260	22,260	24,185
Animal food, cleaning, carcasses	-	2,205	2,205	2,826
Salaries and wages	11,628	150,040	161,668	170,560
Motor and travel	-	2,204	2,204	4,256
Advertising, stationery, postage	4,366	489	4,855	4,845
Accountancy and payroll fees	591	11,234	11,825	9,700
Investment management	11,894	-	11,894	11,055
Legal and other professional fees	548	201	749	2,198
Rates, water, gas and electric	103	21,309	21,412	22,720
Repairs, maintenance, security	200	10,251	10,451	7,036
Telephone	179	1,609	1,788	1,778
Sundry expenditure	-	2,136	2,136	2,128
Depreciation charges	1,944	14,592	16,536	16,648
	31,453	238,530	269,983	279,935

Included above are governance costs of £2,774 (2020: £3,902), being independent examiner's fees of £2,025 and legal fees of £749.

	2021 £	2020 £
<b>7. Staff costs</b>		
Salaries, wages and similar costs	152,012	158,713
Employers' national insurance	7,916	10,385
Employer's pension contributions	1,740	1,462
	161,668	170,560

The average number of employees during the year, including part-time ones, was 9 (2020: 9).

No employees earned more than £60,000 in either year. The remuneration of key management personnel was approximately £74,000, including employer pension contributions and national insurance costs.

One trustee, J Moore, is also a paid employee. During the year she received gross salary of £11,160 in respect of her employment. She received no remuneration in respect of her duties as a trustee, nor did any other trustee receive any remuneration during the year.

No trustee expenses were reimbursed in either year.

**DESTITUTE ANIMALS SHELTER**

**NOTES TO THE FINANCIAL STATEMENTS  
(CONTINUED)**

**YEAR ENDED 31 DECEMBER 2021**

**8. Tangible fixed assets**

	<b>Fixtures, fittings and equipment £</b>	<b>Motor vehicles £</b>	<b>Freehold land &amp; buildings £</b>	<b>Total £</b>
<b>Cost</b>				
At 1 January 2021	38,710	14,392	382,763	435,865
Additions	7,994	-	-	7,994
Disposals	-	-	-	-
At 31 December 2021	46,704	14,392	382,763	443,859
<b>Depreciation</b>				
At 1 January 2021	33,546	9,360	255,066	297,972
Charge for the year	2,000	2,880	11,656	16,536
Written off on disposal	-	-	-	-
At 31 December 2021	35,546	12,240	266,722	314,508
<b>Net Book Value</b>				
At 31 December 2021	11,158	2,152	116,041	129,351
At 31 December 2020	5,164	5,032	127,697	137,893

**9. Investments**

	<b>2021 £</b>	<b>2020 £</b>
Valuation at 1 January 2021	1,242,647	1,097,776
Additions at cost	1,163,791	429,854
Disposals at cost	(949,932)	(321,073)
Sundry broker adjustments	-	(1,167)
Unrealised gains/(losses) on revaluation	(182,404)	49,177
Movement in cash on deposit	(49,133)	(11,920)
<b>Valuation at 31 December 2021</b>	<b>1,224,969</b>	<b>1,242,647</b>

No single investment represents more than 5% of the total portfolio value.

The cost of investments at 31 December 2021 was £1,185,662 (2020: £966,758 ), consisting of listed investments of £1,180,617 and cash deposits £5,045.

# DESTITUTE ANIMALS SHELTER

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED 31 DECEMBER 2021

<b>10. Debtors</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Trade receivables	489	1,164
Prepayments and accrued income	1,697	5,526
Value added tax recoverable	2,768	2,799
	<u>4,954</u>	<u>9,489</u>

<b>11. Creditors - amounts falling due within one year</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Trade payables	2,016	1,628
Sundry creditors and accruals	15,736	12,451
	<u>17,752</u>	<u>14,079</u>

<b>12. Financial instruments</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Carrying amount of financial assets</b>		
Trade receivables, VAT recoverable, cash, bank and investments	<u>1,274,026</u>	<u>1,344,040</u>
<b>Carrying amount of financial liabilities</b>		
Trade payables, sundry creditors and accruals	<u>17,752</u>	<u>14,079</u>

### 13. Analysis of net assets between funds

All assets and liabilities held at year end relate to unrestricted funds.

# DESTITUTE ANIMALS SHELTER

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED 31 DECEMBER 2021

### 14. Movements in funds

<u>Current year</u>	Balance at 01.01.21	Income & net gains	Expenditure & net losses	Fund transfers	Balance at 31.12.21
<b>Restricted funds</b>					
Foster Dog Scheme	-	-	-	-	-
	-	-	-	-	-
<b>Unrestricted funds</b>					
Designated funds	4,462	-	(9,125)	9,000	4,337
General funds	1,468,918	183,995	(260,858)	(9,000)	1,383,055
	1,473,380	183,995	(269,983)	-	1,387,392
<b>Total funds</b>	1,473,380	183,995	(269,983)	-	1,387,392
<u>Previous year</u>	Balance at 01.01.20	Income & net gains	Expenditure & net losses	Fund transfers	Balance at 31.12.20
<b>Restricted funds</b>					
Foster Dog Scheme	-	60	(60)	-	-
	-	-	-	-	-
<b>Unrestricted funds</b>					
Designated funds	3,685	60	(9,283)	10,000	4,462
General funds	1,426,321	323,189	(270,592)	(10,000)	1,468,918
	1,430,006	323,249	(279,875)	-	1,473,380
<b>Total funds</b>	1,430,006	323,309	(279,935)	-	1,473,380

The trustees have designated unrestricted funds of £4,337 (2020: £4,462) to the foster dog scheme at the balance sheet date, which is specifically for the welfare and treatment of fostered dogs.

### 15. Related party transactions

Other than the trustee remuneration stated in note 7, there were no other related party transactions in the year (2020: none).



**DESTITUTE ANIMALS SHELTER**

**NOTES TO THE FINANCIAL STATEMENTS**  
**(CONTINUED)**

**YEAR ENDED 31 DECEMBER 2021**

**16. Statement of Financial Activities for 2020 for comparison**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>Income from:</b>			
Donations and legacies	199,859	60	199,919
Charitable activities	7,336	-	7,336
Other trading activities	9,373	-	9,373
Investments	19,240	-	19,240
<b>Total income</b>	235,808	60	235,868
<b>Expenditure on:</b>			
Raising funds	30,046	-	30,046
Charitable activities	249,829	60	249,889
<b>Total expenditure</b>	279,875	60	279,935
<b>Net income for the year before gains and losses on investments</b>	(44,067)	-	(44,067)
Gains/(losses) on investment assets	87,441	-	87,441
<b>Net movement in funds</b>	44,374	-	44,374
Funds brought forward	1,430,006	-	1,430,006
<b>Funds carried forward</b>	1,473,380	-	1,473,380