THE COMMON LANDS OF ROTHERHAM

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

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THE COMMON LANDS OF ROTHERHAM

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

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THE COMMON LANDS OF ROTHERHAM

RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees present their report. and the independently examined financial statements of the charity for the year ended 31st December 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS102) in preparing the annual report and financial statements of the charity.

Legal and Administrative details:

Charity name:	The Common Lands of Rotherham
Charity registration number:	223050
Charity's principal address:	Jonathan M. Bloomer Apple Tree Cottage 66 Westgate Tickhill Doncaster DN11 9NQ
Greave:	Hazel J. Yarlett.
Little Greave:	Timothy J. Mulroy.
Feoffees:	John F. Bingham. Anthony E. Grice. Jane A. Collier. Christopher D. Hamby. Richard E. Russum. Matthew J. Ridsdale. Ann L. Ogley. George W. H. Thompson. Hilary J. Massarella. MBE., DL. (Appointed 11th April 2025.)
Law Clerk:	Fiona Shinner
Secretary:	Jonathan M. Bloomer

Structure, Governance and Management

The governing instrument of the Charity is a scheme of the Charity Commissioners dated 14 May 1970 as amended by a scheme dated 20 November 2017. The Charity is constituted by a Deed of Trust, which covers the recruitment of trustees amongst other things. On appointment, new trustees are provided with an induction in regard of their duties and responsibilities with respect to the Charity.

At the Annual General Meeting, held on 11th April 2025, Hilary J. Massarella was appointed as a Feoffee. This brought the complement to eleven. An additional Feoffee is actively being sought.

Aims and Activities

The Charity's objectives comprise provision for the relief of aged and poor inhabitants of the Metropolitan Borough of Rotherham, and any charitable purposes for the general benefit of the said inhabitants. The Charity also seeks to support educational achievement through academic routes to university, and apprenticeship awards for students and trainees throughout Rotherham. It also encourages two newly qualified teachers each year to take up posts in the Borough's primary schools. The Charity continued, through investments and their management, to generate income and capital growth for the funds detailed below, to allow the furtherance and fulfilment of the charity's objectives.

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During the year, the Trustees continued to actively raise funds through a variety of activities including a golf competition day and Christmas Concert. The Trustees also participated in several local events to raise the profile of the Charity and collect donations from the public. The year has been successful in enabling additional capital to be generated, which have been invested to enable increased annual giving to be provided, and which will, hopefully, be delivered perpetually.

General Fund

The Feoffees approved and continued to make small monetary gifts to persons qualifying by age and in need in accordance with the main aims of the Charity. In 2025 the charity raised the amount of each gift by 20%. To help with identifying needy individuals the trustees have identified two local organizations, which have charitable status, who provide services to the needy and elderly, who are in a very good position to identify those in need, and are therefore most likely to benefit from these monetary gifts. Trustees also worked with a local charity supporting homeless people in the town, including a donation in support of educational work to help people back to self-sufficiency. The Feoffees continued to provide support to a second Rotherham based charity, which helps individuals who are transitioning from organised care into independent living. In 2025 a third charity was identified, which supports young, single mothers, to provide for themselves and enable them to progress to independent living. The Feoffees provided a grant to this charity.

In these instances, the charities involved can identify individuals, who they support, who will benefit from the grants from the Feoffees, which fully meets the objectives of the charity targeting and helping individuals from Rotherham. Wherever possible, and subject to the ongoing aims of these three charities, it is hoped that each of the three will continue to be longer terms recipients of our funds, to better help more individuals who are in need, in Rotherham.

The Charity continues to look out for other areas where its funds can be used to benefit individuals from Rotherham

The Charity continued to promote the website in 2025 and to seek donations from business and individuals through a supporter's programme. Business donors are recognized through a supporter's page with promotional links to their own websites.

The General Fund continues to bear the administrative costs of the Charity.

Foundation Fund – restricted

Distributions from the Foundation Fund were originally restricted to the students from Thomas Rotherham College in accordance with the requirements of the former Thomas Rotherham College Endowment Foundation Fund (previously the Rotherham Grammar School Foundation Fund), which was transferred to the Charity in 2013. Thomas Rotherham College converted to an Academy in 2017, but the Foundation Fund continues to support sixth form students throughout Rotherham, including those at Thomas Rotherham College.

Applications are invited from Rotherham students at any Rotherham Sixth Form for the two scholarships currently awarded, with awards made for academic excellence at 'A' level where the student has gained a university place to study their chosen subject. The Feoffees scholarship is awarded for studies in English, Foreign Languages or History, and the Harold Bridges Scholarship is awarded for studies in Mathematics, Physics, Chemistry or Engineering.

The Feoffees are saddened that schools did not encourage applications for these awards. A different approach was adopted in 2025 whereby two sixth forms from the schools in the Borough would be approached, directly, each year in the hope that they would be able to identify individual applicants, such that both scholarships could be awarded. However, despite significant efforts to generate interest from this approach, neither of the schools approached in 2025 chose, or were willing, to put forward applicants. Nevertheless, an application from one sixth form was received which enabled the Bridges Scholarship to be awarded to a worthy candidate. Continued, and renewed, efforts will be made during 2026 to try and ensure both scholarships are awarded.

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Rudston Preparatory School Fund – Restricted

The Rudston Preparatory School Fund was established through a gift from the Trustees following the closure of Rudston Preparatory School in Rotherham in 2015. The fund has been established in support of education in the town to grant a bursary payment to newly qualified primary school teachers working in Rotherham. The Feoffees' Education Committee continue to work with Sheffield Hallam University to identify newly graduating teachers taking up positions in Rotherham primary schools. Interest continues to be strong, with the award being made to a newly qualified teacher working at a school in the north of the Borough. After discussion with, and advice from, Hallam University, the criteria for the award was changed to offer two awards each year, to two teachers, based on a 'one-off' payment of £1,000 to each teacher. The award is intended to help the recipients to further develop their personal teaching skills, through continuous personal development, for the ongoing benefit of Rotherham's pupils. This annual amount also better reflects the capital amount identified, and available, internally within the 'Rudston Fund'.

The Trustees continue to request a report from the recipients at the end of the first year of teaching. To date they have been very pleased with the enthusiasm of the previous recipients in how they have been able to develop their teaching skills with support from the bursary. Some continue to keep the Charity updated with their careers, which is highly appreciated.

Education fund – Designated changed to restricted at the 2025 AGM.

The Education fund was a designated fund held within the General Fund. It continues to be funded by donations for the Feoffees and related parties, with a share of income and gains from the General Fund. At the beginning of 2025 an extremely generous donation was made which the donors requested be put into the Education Fund. As a result, the Feoffees were able to increase the number of awards it makes each year from three to six. Two awards are now made to level 2/3 apprentices, and one to a higher-level apprentice, all in partnership with Rotherham College, (RNN Group/RCAT) and two awards, one to an annual 'STEM' champion, and another to an apprentice from the Advanced Manufacturing Research Training Centre. It is intended that a sixth award will also be made, annually, on an ad hoc basis.

At the 2025 AGM, it was unanimously agreed that this fund should be changed from Designated to Restricted, as the fund had, de facto become a Restricted Fund because it was now accepting donations for the specific fund from non-Feoffees. It is therefore being reported on as a Restricted Fund from hereon in.

Rotherham Grammar School Old Boys' Association Fund - Restricted

In 2022 the foundations were laid for an additional fund to create a further scholarship, in the name of Rotherham Grammar School Old Boys Association, to run in parallel with the awards. This will be awarded to a sixth form student who has secured a place at university, to study Medicine or Dentistry. The objective is to increase the amount available in this fund to a level such that the award will be at the same level as the existing Bridges & Feoffees Scholarships. The amount in this fund has grown steadily through the year, and has benefitted from two individual donations, each of four figures. The Feoffees continue to promote this fund, primarily through the Rotherham Grammar School Old Boys' Association itself.

Public Benefit

The Feoffees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives.

Achievements and Performance

The charity has continued to achieve its primary aim of offering support to the elderly and poor living within the Metropolitan Borough of Rotherham. The results of the Charity in recent years fall within the guidelines by the Charities Commission to prepare Receipts and Payments accounts. The reach continues to widen with the increasing cooperation between the Charity and other charitable and educational organizations within the Borough.

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The Feoffees aimed to raise their profile in the town through several public facing events, seeking to encourage both donations to the Charity and increasing the number of people who have been identified as potential recipients of the Charity's gifts and awards. This has been successful through attendance at civic, community events, and awards ceremonies, during the year by many of the Feoffees, in person. The Charity was nominated as one of four Rotherham Mayoral Charities for both 2023/2024 and 2024/25, and each year has resulted in a significant donation being received from this source.

On formal Civic occasions, the Town Hall invites, officially, representatives from the Feoffees to be present.

The Feoffees continue to operate through small committees to support the Charity's objectives both in the areas of revenue and expenditure. The role of the Managing Feoffee has enhanced the administrative function providing a focal point and an overview for the Greave and all other Feoffees. The volatility of the financial markets continues to be of concern, but the investment income continues to provide sufficient funds for the requirements of the Charity on an annual basis. The Finance Committee continues to work with the Charity's stockbrokers looking for long-term growth opportunities whilst ensuring the required income stream is maintained.

Financial Review

The Feoffees consider the financial position at the end of the year to be satisfactory in the current economic climate. The Charity's invested funds have increased in the year and the portfolio continued to generate sufficient income to cover the Charity's committed expenditure and allow for additional support for individuals, many of whom are referred by other local Charities. Budgeted expenditure for 2026 is adequately covered by the anticipated income for the year, and the Feoffees are still actively reviewing potential avenues for increasing expenditure within the declared aims of the Charity.

In line with the agreed philosophy, the Charity continues to rely largely on income generated by the invested funds to meet the level of committed expenditure of each fund. Sufficient liquid cash reserves are held to cover the committed expenditure for the scholarship, bursary and apprentices' awards together with the anticipated running costs, and other charitable donations in the forthcoming year. Other charitable payments may be made with reference to accumulated income and reserves, together with the new income streams being actively pursued. Where all commitments can be satisfied from the cash reserves, after approval by the Feoffees in General Meeting, any available surplus is transferred to the investment portfolio to generate further income. The current objective of the Feoffees is to aim for the amount on investment to reach at least £1M, which will enable the annual income available for giving to increase. It is also the objective to ensure the long-term viability of the charity and thereby ensure perpetuation of the annual giving cycle and amount.

At the end of the financial year, the Charity held cash reserves of £33,389.01, the value of the investment portfolio was £758,178, comprising general and restricted funds. Each fund continues to generate sufficient funds to cover the committed expenditure, with the General Fund able to offer support should any potential shortfall be identified.

The Charity is fully able to continue as a going concern and no funds are in deficit.

Approved on behalf of the Feoffees by:

Hazel J. Yarlett — **J. F. Bingham**

Greave, 2025/2026 — **Managing Trustee**

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THE COMMON LANDS OF ROTHERHAM

RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

Current year 2025	Unrestricted funds		Restricted Funds	Total Funds 2025
	General	Designated		
	£	£	£	£
Receipts				
Investment income	11,826.24	-	8,548.10	20,374.34
Income from fundraising events	18,056.73	-	-	18,056.73
Gift aid specific donations	144.00	-	41,455.00	41,599.00
Gift aid received	351.89	-	10,637.75	10,989.64
Supporter subscriptions	-	-	100.00	100.00
Bequests	-	-	-	-
Other donations	30,170.61	-	7,570.00	37,740.61
Deposit interest	155.45	-	125.98	281.43
	60,704.92	-	68,436.83	129,141.75
Asset and investment sales	391,682.70	-	345,103.12	736,785.82
Total Income	452,387.62	-	413,539.95	865,927.57
Payments				
Secretarial and general administration	2,500.00	-	-	2,500.00
Fundraising expenses	4,217.08	-	-	4,217.08
Postage, stationery and sundries	613.55	-	-	613.55
Research project	363.44	-	-	363.44
Website	105.44	-	-	105.44
Promotional items	-	-	-	-
Accountancy and independent examination fees	1,212.00	-	-	1,212.00
Christmas grants (doles)	4,740.00	-	-	4,740.00
Donations to local causes	6,000.00	-	-	6,000.00
Scholarships paid	-	-	4,350.00	4,350.00
	19,751.51	-	4,350.00	24,101.51
Asset and investment purchases	490,884.36	-	433,458.12	924,342.48
Portfolio management fees	2,090.09	-	2,654.29	4,744.38
Total payments	512,725.96	-	440,462.41	953,188.37
Net of receipts/(payments)	(60,338.34)	-	(26,922.46)	(87,260.80)
Cash funds last year	85,030.97	-	39,618.60	124,649.57
Transfer Designated fund surplus				
Cash funds this year	24,692.63	-	12,696.14	37,388.77

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THE COMMON LANDS OF ROTHERHAM

RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

Comparative year 2024	Unrestricted funds			
	General	Designated	Restricted Funds	Total Funds 2024
	£	£	£	£
Receipts				
Investment income	12,447.29	1,879.36	7,037.02	21,363.67
Income from fundraising events	15,438.29	-	-	15,438.29
Gift aid specific donations	144.00	520.00	775.00	1,439.00
Gift aid received	-	76.02	-	76.02
Supporter subscriptions	2,750.00	100.00	-	2,850.00
Bequests	-	3,000.00	-	3,000.00
Other donations	14,072.15	3,364.50	-	17,436.65
Deposit interest	322.18	48.64	153.05	523.87
	45,173.91	8,988.52	7,965.07	62,127.50
Asset and investment sales	253,996.57	38,349.86	143,595.88	435,942.31
Total Income	299,170.48	47,338.38	151,560.95	498,069.81
Payments				
Secretarial and general administration	2,500.00	-	-	2,500.00
Fundraising expenses	3,890.65	-	-	3,890.65
Postage, stationery and sundries	163.16	-	-	163.16
Website	100.64	-	-	100.64
Promotional items	227.94	-	-	227.94
Accountancy and independent examination fees	1,152.00	-	-	1,152.00
Christmas grants (doles)	3,700.00	-	-	3,700.00
Donations to local causes	3,000.00	-	-	3,000.00
Scholarships paid	-	1,750.00	1,850.00	3,600.00
	14,734.39	1,750.00	1,850.00	18,334.39
Asset and investment purchases	251,506.24	37,973.86	142,187.98	431,668.08
Portfolio management fees	2,089.93	315.55	1,181.53	3,587.01
Total payments	268,330.56	40,039.41	145,219.51	453,589.48
Net of receipts/(payments)	30,839.92	7,298.97	6,341.44	44,480.33
Cash funds last year	60,293.70	-	19,875.54	80,169.24
Transfer Designated fund surplus	7,298.97	(7,298.97)	-	-
Cash funds this year	98,432.99	-	26,216.98	124,649.57

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THE COMMON LANDS OF ROTHERHAM

STATEMENT OF ASSETS AND LIABILITIES

AS AT 31 DECEMBER 2025

Statement of assets

Current Year 2025	Unrestricted funds £	Restricted funds £	Total Funds 2025 £
Cash funds			
Cash at bank	22,511.22	10,877.79	33,389.01
Rathbones – cash on deposit	-	-	-
Rathbones-client deposit	2,181.41	1,818.35	3,999.76
	24,692.63	12,696.14	37,388.77
Investments			
Investments M.V. at 31 December 2025	426,897.45	327,281.55	754,179.00
Assets retained for the charity's own use			
Office regalia	-	-	-
Total assets	451,590.08	339,977.69	791,567.77

Comparative Year 2024	Unrestricted funds £	Restricted funds £	Total Funds 2024 £
Cash funds			
Cash at bank	19,060.93	3,287.84	22,348.77
Rathbones – cash on deposit	55,100.00	14,900.00	70,000.00
Rathbones-client deposit	21,661.18	10,639.62	32,300.80
	95,822.11	28,827.46	124,649.57
Investments			
Investments M.V. at 31 December 2024	362,796.28	178,199.72	540,996.00
Assets retained for the charity's own use			
Office regalia	-	-	-
Total assets	458,618.39	207,027.18	665,645.57

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THE COMMON LANDS OF ROTHERHAM

STATEMENT OF ASSETS AND LIABILITIES

AS AT 31 DECEMBER 2025

Represented by:	2025 £	2024 £
Foundation fund	142,896.21	135,940.93
Rudston fund	65,931.77	64,159.59
Education fund	118,388.59	62,799.82
RGSOBA	12,761.12	4,315.35
General fund – Capital	278,131.01	265,924.20
– Income	173,459.07	132,505.68
	791,567.77	665,645.57

Approved by the Trustees on---------- and signed on their behalf by:

Hazel J. Yarlett
Greave

Timoth J. Mulroy
Little Greave

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THE COMMON LANDS OF ROTHERHAM

INDEPENDENT EXAMINER'S REPORT

TO THE FEOFFEES OF THE COMMON LANDS OF ROTHERHAM

I report on the accounts of the charity for the year ended 31 December 2025, which are set out on pages 1 to 8.

Responsibilities and basis of report
As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement
Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
2 the financial statements do not accord with those records; or
3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

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A Careless ACA
Hart Shaw LLP
Chartered Accountants and Registered Auditors
Sheffield Business Park
Europa Link
Sheffield
S9 1XU
Signed **Dated** _____

INDEPENDENT EXAMINER'S REPORT

TO THE FEOFFEES OF THE COMMON LANDS OF ROTHERHAM

1. Benefactors

Listed below are the principal Benefactors of the Charity known as The Common Lands of Rotherham.

The Feoffees are aware that as the Charity has been in existence for well over 400 years, it is not a complete list but one which, in order to obtain simplicity and a cohesive overall representation of the Charity's activities, covers those known Benefactors whose generosity is included within the Charity's existing portfolio of investments.

C. H. Moss Bequest
William Gill Bequest
Harrop Trust Fund
Miss E. K. Harrop Deceased
Frederick Kramer Bequest
Frederick William Stephenson Bequest
Col. Sir C. J. Stoddart Bequest
Robert Bentley Trust – 1850
Ald. John Dickinson Trust
Henry Purshouse Trust
Mrs E. B. Purshouse Trust
Henry Mason Trust
P. Badger Trust
David H. Fellows Bequest
J. H. Dickinson Trust
Garrison Bequest
Cowlishaw Bequest
John Aldred's Gift – 1846
Thomas Badger's Gift
Miss Margaret Raby's Bequest – 1880
John Kay's Gift – 1789
Robert Tunnicliffe – 1782
Robert Heppenstall's Gift – 1812
Thomas Bagshaw's Bequest – 1842
Thomas Dickinson's Gift – 1640
Henry Foljambe – 1699
Edward Bellamy's Gift – 1776
John Cutforthmay's Gift – 1779
Wooliscroft's Bequest
Mrs M. Thorpe – 2006
Rudston Preparatory School Trust Ltd - 2017

In 2017, the Charity received a sum from Rudston Preparatory School Trust Limited, being the residue of funds prior to its closure. Within their fund is the sum of £2,155.50 in deposits which were repaid to parents of pupils, but the cheques remain uncashed and are now out of date. The Feoffees have undertaken to satisfy those repayments if claimed within the statutory period.

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		2025	2024
		£	£
2.	**Dole distributions**		
	Stephenson Bequest 1 Distribution of £15	15	15
	Ald. John Dickinson 3 Distributions of £12	36	36
	Henry Purshouse 5 Distributions of £12	60	60
	Robert Bentley Trust 7 Distributions of £8	56	56
	Bagshaw's Bequest 6 Distributions of 50p	3	3
	Badger's Bequest 20 Distributions of 25p	5	5
	Wooliscroft Bequest 12 Distributions of 10p	1	1
		176	176
	General Distributions	4,564	3,524
		4,740	3,700

3. Details of donations to individuals,

Individual donations of £60 each were made to Rotherham residents at the Annual Doles Distribution.

4. Trustees' remuneration and expenses,

No Trustees were remunerated during the year. No personal expenses were repaid to the Trustees during the year.

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		2025 £		2024 £
5. Office regalia				
Cost brought forward		477.00		477.00
Less: Depreciation brought forward	477.00		477.00	
Charge for the year	-		-	
		(477.00)		(477.00)
		-		-
6. Funds				
Unrestricted funds				
Capital account				
Balance brought forward	265,924.20		242,712.88	
Gain /(loss) on revaluation of investment portfolio			(1,659.35)	
Gain/(loss) on sale of investments	14,296.90		26,960.60	
Portfolio management fees	(2,090.09)		(2,089.93)	
Balance carried forward		278,131.01		265,924.20
Income account				
Balance brought forward	132,505.68		102,066.16	
Net surplus of general income for the year	40,953.41		30,439.52	
Balance carried forward		173,459.09		132,505.68
Total unrestricted general fund		451,590.10		398,429.88

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	2025 £	£	2024 £	£
Total unrestricted general fund		451,590.10		398,429.88
Designated fund				
Education fund				
Balance brought forward At 1 January 2025	62,799.82		52,056.72	
Donations & Gift Aid in the year	-		7,060.52	
Apprenticeship awards	-		1,928.00	
Gift Aided donations	-		-	
Gain/(loss) on revaluation of Investment Portfolio	-		(1,750.00)	
Gain/(loss) on sale of investments	-		(250.54)	
Gain/(loss) on Rathbones charity fund	-		-	
Share of investment income & interest	-		4,070.67	
Portfolio management fees	-		(315.55)	
Transfer to restricted funds	(62,799.82)		-	
Total unrestricted designated fund		451,590.10		62,799.82
Balance on unrestricted funds at 31 December 2025		451,590.10		461,229.70

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					2025 £
Unrestricted funds at 31 December 2025					451,590.10
Restricted funds 2025	Education fund	Foundation fund	Rudston fund	RGSOBA fund	
Balance brought forward	-	135,940.93	64,159.59	4,315.35	
Transfer from designated funds	62,799.82				
Gain/(loss) on revaluation of market value - portfolio					
Net gain/(loss) on sale of investments	3,828.82	4,768.86	2,405.47	326.29	
Share of portfolio management fees	(1,434.77)	(749.41)	(359.58)	(110.53)	
Net increase/(deficit) in general income for the year	53,194.70	2,935.83	(273.71)	8,230.01	
	118,388.57	142,896.21	65,931.77	12,761.12	
Balance on restricted funds 2025					339,977.67
Total capital funds					791,567.77

					2024 £
Comparative Year 2024 Unrestricted capital funds at 31 December 2024					461,229.70
Restricted funds 2024		Foundation fund	Rudston fund	RGSOBA	
Balance brought forward		122,837.76	58,807.11	3,533.51	
Gain/(loss) on revaluation of market value - portfolio		(604.96)	(333.15)	-	
Net gain/(loss) on sale of investments		9,829.23	5,412.83	-	
Share of portfolio management fees		(761.94)	(415.59)	-	
Net increase/(deficit) general Income for the year		4,640.84	692.39	781.84	
		135,940.93	64,159.59	4,315.35	
Balance on restricted capital funds					204,415.87
Total capital funds					665,645.57

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