

REGISTERED COMPANY NUMBER: NI070571 (Northern Ireland)
REGISTERED CHARITY NUMBER: 100975

Report of the Trustees and
Unaudited Financial Statements
FOR THE YEAR ENDED
30 September 2022

for

NORTHERN IRELAND FOREST SCHOOL
ASSOCIATION

M.B.McGrady & Co
Chartered Accountants
Suite 2B
Cadogan House
322 Lisburn Road
Belfast
Co. Antrim
BT9 6GH

**NORTHERN IRELAND FOREST SCHOOL
ASSOCIATION**

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FOR THE YEAR ENDED 30 SEPTEMBER 2022**

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**Report of the Trustees
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2021. 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 2015).

OBJECTIVES AND ACTIVITIES

Significant activities

The Company develops and delivers sustainable environmental education programmes to schools and youth organisations across Northern Ireland. We also advise on conservation issues and help organisations create or enhance wildlife areas, for example, local authority parks or school grounds.

ACHIEVEMENT AND PERFORMANCE

All of the programmes run by NIFSA come under the heading "Learning Without Walls". The specific programmes can be broken down as follows:

Forest School Awards: this is the outreach programme to deliver Learning Without Walls to local communities. NIFSA currently work with 180 qualified Forest Schools and are training a further 350 schools to become qualified. The Forest School Awards are supported by Mid-Ulster Council, Lisburn And Castlereagh Council, Mid and East Antrim Council, Fermanagh and Omagh Council, Antrim and Newtownabbey Council.

They are also financially supported by the Dufferin Foundation, Public Health Agency and the Drumlin Wind CoOperative.

NIFSA currently support an average of 5,000 pupils being taught outside every month.

Covid19: the effects of Covid19 are diminishing and not having a major impact now.

Clandeboyne Nature Rangers: this is primarily an after-school Forest School serving the Bangor area. It is based in Lady Dufferin's estate - Clandeboyne Estate. An average of 21 children are picked up from 10 schools in North Down. Mid Term and Summer Holiday programmes are also run annually. These all prove very popular with waiting lists now in operation. In addition, school groups and nurseries visit Clandeboyne to have a forest school experience. Usually, 2 or 3 groups attend weekly.

The successful building contractor MCC Builds (trading as Koolcabins) has proved to be disastrous. No progress has been made on the building since their appointment in January 2022.

Development of other Nature Ranger Centres

After the opening of the Centres in 2021, they have both had to be closed down. People's Park due to lack of customers. Moira had to close as 2 part-time members of staff left at the same time and it proved impossible to hire new staff.

Looking at how to support existing Forest Schools to become Nature Ranger Clubs - after-school clubs. Will pilot with Fairview and Hazelwood Primary Schools.

Forest School Awards

Brian and Danielle continue to deliver the outreach Forest School Awards programme. Caoimhe Suitor will now also help as demand is there. Over the last year NIFSA has worked with 60 new schools wanting to become Forest Schools.

Staffing issues

Pamela Brown and Chrissie have both had to be made redundant due to not enough income being generated to support the posts.

**NORTHERN IRELAND FOREST SCHOOL
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**Report of the Trustees
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

Caoimhe Sutor will move across to help Danielle and Brian deliver Forest School Awards. Jordan Galway and Natasha Vance both left to become full-time classroom assistants.

FINANCIAL REVIEW

Financial position

Principal funding sources:

The principal funding sources of the charity is through Local Authority training and development, Club fees, Memberships and Donations.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing documents, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The Company is established to promote the benefit of the public, and in particular children (hereinafter referred to as 'beneficiaries') by providing facilities for education and recreation in the context of the natural woodland environment across Northern Ireland (hereinafter called the "area of benefit") without distinction of age, gender, disability, sexual orientation, nationality, ethnic identity, political or religious opinion, by associating the statutory authorities, community and voluntary organizations and the inhabitants in a common effort, with the object of improving the conditions of life for the said beneficiaries and in particular:

- a) to advance the education of children, young people, and the general public in issues relating to conservation, biodiversity, ecology and the environments, and in particular as these relate to woodland and forestry environments
- b) to maintain and manage or co-operate with any local authority in the maintenance of a centre or centres in the area of benefits for activities promoted by the association (hereinafter called "the Centre").

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

NI070571 (Northern Ireland)

Registered Charity number

100975

Registered office

NIFSA
Dendron Lodge
Clandeboy Estate
Bangor
Co. Down
BT19 1RN

Trustees

The trustees, all of whom served during the year, were as follows:

G Lyttle
J McDaid
P M O'Kane

Company Secretary

Miss L Matthews

**NORTHERN IRELAND FOREST SCHOOL
ASSOCIATION**

**Report of the Trustees
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

M.B.McGrady & Co
Chartered Accountants
Suite 2B
Cadogan House
322 Lisburn Road
Belfast
Co. Antrim
BT9 6GH

Approved by order of the board of trustees on 28 June 2023 and signed on its behalf by:

J McDaid - Trustee

**Independent Examiner's Report to the Trustees of
Northern Ireland Forest School
Association**

I report on the accounts of the company for the year ended 30 September 2022, which are set out on pages five to fourteen.

Respective responsibilities of charity trustees and examiner

As the charity's trustees (and also the directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

Basis of the independent examiner's report

I have examined your charity accounts as required under Section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with Section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of Section 396 of the Companies Act 2006 and with the methods and principles of the 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
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in Ireland which is one of the listed bodies.

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

Seamus McLernon

M.B.McGrady & Co
Chartered Accountants
Suite 2B
Cadogan House
322 Lisburn Road
Belfast
Co. Antrim
BT9 6GH

**Independent Examiner's Report to the Trustees of
Northern Ireland Forest School
Association**

28 June 2023

**NORTHERN IRELAND FOREST SCHOOL
ASSOCIATION**

**Statement of Financial Activities
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

	Notes	Unrestricted fund £	Restricted funds £	30/9/22 Total funds £	30/9/21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		242,875	128,052	370,927	293,602
Charitable activities					
Unrestricted		-	-	-	25,222
Total		<u>242,875</u>	<u>128,052</u>	<u>370,927</u>	<u>318,824</u>
EXPENDITURE ON					
Charitable activities					
Unrestricted		247,969	-	247,969	283,737
Restricted		-	93,052	93,052	-
Total		<u>247,969</u>	<u>93,052</u>	<u>341,021</u>	<u>283,737</u>
NET INCOME/(EXPENDITURE)		(5,094)	35,000	29,906	35,087
RECONCILIATION OF FUNDS					
Total funds brought forward		92,903	-	92,903	57,816
TOTAL FUNDS CARRIED FORWARD		<u><u>87,809</u></u>	<u><u>35,000</u></u>	<u><u>122,809</u></u>	<u><u>92,903</u></u>

The notes form part of these financial statements

**NORTHERN IRELAND FOREST SCHOOL
ASSOCIATION**

**Balance Sheet
30 SEPTEMBER 2022**

	Notes	30/9/22 £	30/9/21 £
FIXED ASSETS			
Intangible assets	6	-	4,250
Tangible assets	7	8,107	13,267
		<u>8,107</u>	<u>17,517</u>
CURRENT ASSETS			
Debtors	8	12,898	8,006
Cash at bank		105,357	70,053
		<u>118,255</u>	<u>78,059</u>
CREDITORS			
Amounts falling due within one year	9	(3,553)	(2,673)
		<u>114,702</u>	<u>75,386</u>
NET CURRENT ASSETS			
		<u>114,702</u>	<u>75,386</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>122,809</u>	92,903
NET ASSETS			
		<u>122,809</u>	<u>92,903</u>
FUNDS			
	11		
Unrestricted funds		87,809	92,903
Restricted funds		35,000	-
		<u>122,809</u>	<u>92,903</u>
TOTAL FUNDS			
		<u>122,809</u>	<u>92,903</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**NORTHERN IRELAND FOREST SCHOOL
ASSOCIATION**

**Balance Sheet - continued
30 SEPTEMBER 2022**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 28 June 2023 and were signed on its behalf by:

J McDaid - Trustee

The notes form part of these financial statements

**Notes to the Financial Statements
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

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.

Plant and machinery	- 20% on cost
Fixtures and fittings	- 25% on cost
Motor vehicles	- 25% on cost

Taxation

The charity is exempt from corporation 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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

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

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

2. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	30/9/22	30/9/21
	£	£
Depreciation - owned assets	5,160	6,438
Other operating leases	13,451	6,950
Website Design amortisation	4,250	4,250
	<u><u> </u></u>	<u><u> </u></u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2022 nor for the year ended 30 September 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2022 nor for the year ended 30 September 2021.

4. STAFF COSTS

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

	30/9/22	30/9/21
Administrative staff	12	11
	<u><u> </u></u>	<u><u> </u></u>

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	282,468	11,134	293,602
Charitable activities			
Unrestricted	25,222	-	25,222
Total	<u>307,690</u>	<u>11,134</u>	<u>318,824</u>
EXPENDITURE ON			
Charitable activities			
Unrestricted	252,604	31,133	283,737
NET INCOME/(EXPENDITURE)	55,086	(19,999)	35,087
Transfers between funds	<u>(19,999)</u>	<u>19,999</u>	<u>-</u>
Net movement in funds	35,087	-	35,087

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued					
	Unrestricted fund £	Restricted funds £	Total funds £		
RECONCILIATION OF FUNDS					
Total funds brought forward	57,816	-	57,816		
TOTAL FUNDS CARRIED FORWARD	<u>92,903</u>	<u>-</u>	<u>92,903</u>		
6. INTANGIBLE FIXED ASSETS					
					Website Design £
COST					
At 1 October 2021 and 30 September 2022					<u>17,000</u>
AMORTISATION					
At 1 October 2021					<u>12,750</u>
Charge for year					<u>4,250</u>
At 30 September 2022					<u>17,000</u>
NET BOOK VALUE					
At 30 September 2022					<u>-</u>
At 30 September 2021					<u>4,250</u>
7. TANGIBLE FIXED ASSETS					
	Buildings £	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
COST					
At 1 October 2021 and 30 September 2022	<u>5,120</u>	<u>16,205</u>	<u>3,214</u>	<u>9,570</u>	<u>34,109</u>
DEPRECIATION					
At 1 October 2021	-	<u>14,242</u>	<u>1,051</u>	<u>5,549</u>	<u>20,842</u>
Charge for year	-	<u>1,963</u>	<u>804</u>	<u>2,393</u>	<u>5,160</u>
At 30 September 2022	-	<u>16,205</u>	<u>1,855</u>	<u>7,942</u>	<u>26,002</u>
NET BOOK VALUE					
At 30 September 2022	<u>5,120</u>	<u>-</u>	<u>1,359</u>	<u>1,628</u>	<u>8,107</u>
At 30 September 2021	<u>5,120</u>	<u>1,963</u>	<u>2,163</u>	<u>4,021</u>	<u>13,267</u>

**NORTHERN IRELAND FOREST SCHOOL
ASSOCIATION**

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			30/9/22	30/9/21
			£	£
Other debtors			<u>12,898</u>	<u>8,006</u>
9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			30/9/22	30/9/21
			£	£
Accruals and deferred income			<u>3,553</u>	<u>2,673</u>
10. ANALYSIS OF NET ASSETS BETWEEN FUNDS			30/9/22	30/9/21
	Unrestricted	Restricted	Total	Total
	fund	funds	funds	funds
	£	£	£	£
Fixed assets	(26,893)	35,000	8,107	17,517
Current assets	118,255	-	118,255	78,059
Current liabilities	(3,553)	-	(3,553)	(2,673)
	<u>87,809</u>	<u>35,000</u>	<u>122,809</u>	<u>92,903</u>
11. MOVEMENT IN FUNDS				
		At	Net	At
		1/10/21	movement	30/9/22
		£	in funds	£
			£	
Unrestricted funds				
General fund		92,903	(5,094)	87,809
Restricted funds				
DAERA		-	35,000	35,000
TOTAL FUNDS		<u>92,903</u>	<u>29,906</u>	<u>122,809</u>

Notes to the Financial Statements - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2022

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	242,875	(247,969)	(5,094)
Restricted funds			
People's Park Nature Ranger Project	1,088	(1,088)	-
HazelWood	2,013	(2,013)	-
DAERA	60,000	(25,000)	35,000
National Lottery	31,500	(31,500)	-
HSBC	2,304	(2,304)	-
Early Years	6,443	(6,443)	-
Ulster Community Fund	24,704	(24,704)	-
	<u>128,052</u>	<u>(93,052)</u>	<u>35,000</u>
TOTAL FUNDS	<u><u>370,927</u></u>	<u><u>(341,021)</u></u>	<u><u>29,906</u></u>

Comparatives for movement in funds

	At 1/10/20 £	Net movement in funds £	Transfers between funds £	At 30/9/21 £
Unrestricted funds				
General fund	57,816	55,086	(19,999)	92,903
Restricted funds				
People's Park Nature Ranger Project	-	(18,246)	18,246	-
HazelWood	-	(1,753)	1,753	-
	<u>-</u>	<u>(19,999)</u>	<u>19,999</u>	<u>-</u>
TOTAL FUNDS	<u><u>57,816</u></u>	<u><u>35,087</u></u>	<u><u>-</u></u>	<u><u>92,903</u></u>

Notes to the Financial Statements - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2022

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	307,690	(252,604)	55,086
Restricted funds			
People's Park Nature Ranger Project	7,874	(26,120)	(18,246)
HazelWood	3,260	(5,013)	(1,753)
	<u>11,134</u>	<u>(31,133)</u>	<u>(19,999)</u>
TOTAL FUNDS	<u><u>318,824</u></u>	<u><u>(283,737)</u></u>	<u><u>35,087</u></u>

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

	At 1/10/20 £	Net movement in funds £	Transfers between funds £	At 30/9/22 £
Unrestricted funds				
General fund	57,816	49,992	(19,999)	87,809
Restricted funds				
People's Park Nature Ranger Project	-	(18,246)	18,246	-
HazelWood	-	(1,753)	1,753	-
DAERA	-	35,000	-	35,000
	<u>-</u>	<u>15,001</u>	<u>19,999</u>	<u>35,000</u>
TOTAL FUNDS	<u><u>57,816</u></u>	<u><u>64,993</u></u>	<u><u>-</u></u>	<u><u>122,809</u></u>

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

11. 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	550,565	(500,573)	49,992
Restricted funds			
People's Park Nature Ranger Project	8,962	(27,208)	(18,246)
HazelWood	5,273	(7,026)	(1,753)
DAERA	60,000	(25,000)	35,000
National Lottery	31,500	(31,500)	-
HSBC	2,304	(2,304)	-
Early Years	6,443	(6,443)	-
Ulster Community Fund	24,704	(24,704)	-
	<u>139,186</u>	<u>(124,185)</u>	<u>15,001</u>
TOTAL FUNDS	<u>689,751</u>	<u>(624,758)</u>	<u>64,993</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2022.

13. EXCEPTIONAL ITEMS

During the year, an amount of £25,000 was paid as a deposit for building works to be carried out on a new lodge in Clandeboye Estate. The work was never commenced and a legal case is now in progress to try and recover the money paid over to the builders. Accordingly the trustees consider it prudent to make a full provision against this payment.

**NORTHERN IRELAND FOREST SCHOOL
ASSOCIATION**

**Detailed Statement of Financial Activities
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

	30/9/22 £	30/9/21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Forest School Awards	105,000	109,222
Donations	4,219	14,999
Clubs	27,615	-
Clandeboyne Nature Rangers	106,040	128,243
Grants	128,053	41,138
	<u>370,927</u>	<u>293,602</u>
Charitable activities		
CJRS Payments	-	25,222
	<u>370,927</u>	<u>318,824</u>
EXPENDITURE		
Charitable activities		
Wages	219,516	178,384
Social security	10,327	9,492
Pensions	4,011	3,786
Direct Costs	12,359	34,619
Arts, crafts & supplies	9,405	-
	<u>255,618</u>	<u>226,281</u>
Support costs		
Management		
Other operating leases	13,451	6,950
Insurance	7,723	6,145
Light and heat	1,319	678
Telephone	985	383
Postage and stationery	35	-
Rent	-	6,480
Sundries	341	-
Travel and subsistence	1,162	2,975
Motor expenses	5,681	3,473
Training	1,775	6,165
Protective clothing	1,093	-
Trade and professional	1,916	1,947
Staff welfare	2,681	-
Website costs	7,276	5,726
Amort of website design	4,250	4,250
Carried forward	49,688	45,172

This page does not form part of the statutory financial statements

**NORTHERN IRELAND FOREST SCHOOL
ASSOCIATION**

**Detailed Statement of Financial Activities
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

	30/9/22	30/9/21
	£	£
Management		
Brought forward	49,688	45,172
Plant and machinery	1,963	3,241
Fixtures and fittings	804	804
Motor vehicles	2,393	2,393
Covid consumables	-	2,085
	<u>54,848</u>	<u>53,695</u>
Finance		
Bank charges	449	725
Other		
Exceptional items	25,000	-
Governance costs		
Accountancy and legal fees	5,106	3,036
Total resources expended	<u>341,021</u>	<u>283,737</u>
Net income	<u>29,906</u>	<u>35,087</u>

This page does not form part of the statutory financial statements