

**REGISTERED COMPANY NUMBER: SC401016 (Scotland)**

**REGISTERED CHARITY NUMBER: SC031694**

Report of the Trustees and  
Unaudited Financial Statements for the Year ended 30 June 2024  
for

The Design Society  
(A Company Limited by Guarantee)

The Design Society

Contents of the Financial Statements  
for the Year ended 30 June 2024

	Page
Report of the Trustees	1 to 6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9 to 10
Notes to the Financial Statements	11 to 16
Detailed Statement of Financial Activities	17 to 18

**The Design Society**  
**Report of the Trustees**  
**For the Year ending 30 June 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, are pleased to present their report together with the financial statements of the charity for the year ended 30 June 2024. The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, 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).

## **OBJECTIVES AND ACTIVITIES**

### **Objects**

The objects of the charity are, within the context of design research, education, and practice, the following

- a) the advancement of design research, education, and practice;
- b) the advancement of environmental protection or improvement;
- c) the advancement of good citizenship or community development; and
- d) the advancement of the arts, heritage, culture or science as it relates to design;

### **Activities**

The Charity's principal activities as a membership organisation are to run a series of international events, conferences and meetings in order to create and evolve a formal body of knowledge about design; to actively promote cooperation between those actively involved in design research, education, and practice; to produce and disseminate publications such as scientific journals, conference proceedings and reports; and to host a body of knowledge that is available to its members and to the general public.

## **ACHIEVEMENTS AND PERFORMANCE**

- Delivery of E&PDE 2023 Conference, co-owned by the Society and The Institution of Engineering Designers, took place in Barcelona, Spain.
- The Special Interest Groups ("SIGs") of The Design Society have been active running various conferences and workshops linked to topics including design education, sustainable design, health systems design, and data-informed design. In 2023-24 there were 14 active SIGs
- The Committees of the Society work to improve collaboration, awareness and dissemination of knowledge in the field of design. In 2023-24 there were 13 active committees.
- The Design Society again endorsed several conferences, workshops, seminars, webinars and schools for early career researchers hosted by members of the Society and supporting cooperation between those actively involved in design, for the dissemination of knowledge. These were promoted on our website, newsletter and social media and the majority include, e.g. the Summer School on Engineering Design Research (SSEDR).
- The Society has continued to improve its website, offering its members an improved user experience and easier access to papers including DOI, promoting the dissemination of knowledge.
- The Society has continued to publish the journal Design Science in collaboration with Cambridge University Press (CUP). The journal has received its first impact factor and is accepted for indexing in Scopus. The partnership with CUP now extends to a continual publication of "Proceedings of The Design Society", currently including the ICED and DESIGN conference series, all available as fully open access mode thus further supporting the dissemination of knowledge.

## **The Design Society**

### **Report of the Trustees**

### **For the Year ending 30 June 2024**

## **FINANCIAL REVIEW**

### **Financial position**

In the period of this report The Design Society organised and supported several events.

The Engineering & Product Design Education (“E&PDE”) 2023 conference donated a portion of its profits to continue its support and recognise the expertise and network of The Design Society.

The Society continues to work on boosting membership. Membership provides members with a discount on other owned, co-owned and endorsed events plus access to the network supporting personal development and cooperation (especially for early career members). A larger membership contributes to the opportunities that The Design Society can offer in terms of subsidies and support.

The Design Society holds all its financial reserves with HSBC on which it receives interest. The Design Society does not hold any investments.

The Design Society does not typically have any risks associated with its activities or finances but continues to consider its strategy in terms of Brexit, since many of its activities take place in Europe and around the world. To manage those risks, we now have an actively utilised Euro currency account.

### **Reserves policy**

The Design Society has reserves of £209,359 as at 30 June 2024 (2023: £207,389). All are unrestricted and a total of £28,569 is designated for Special Interest Groups (2023: 28,579). Reserves are kept covering forecasted running costs for at least two years. This is to ensure the successful organisation of events which take place biennially. Estimated costs to reserve venues, deposits and administration costs is £45,000 per year.

The purpose of these reserves is to secure the daily running of the society, to fund development and importantly to support the running of owned, co-owned and endorsed events. The society trustees are always considering how to use the funds to support younger members, recognition of performance through awards, and wider dissemination of its publications and online presence to support its members.

## **The Design Society**

### **Report of the Trustees (continued)** **For the Year ending 30 June 2024**

#### **PLANS FOR FUTURE PERIODS**

The Trustees plan for the next year align with the aims and objectives of the charity. The Trustees will continue to support the SIG's to organise conferences and workshops towards the objective of supporting the advancement of design research, education, and practice. They will also consider establishing new SIG's in emerging scientific areas.

Among the initiatives planned for the next year there is also the radical revision of the website to add new community features aimed at favouring the collaboration between members and at offering a broader range of services.

The Design Science Journal in partnership with The Design Society also acts as encouragement to publish the 'state of the art' within the field. Both support the advancement of environmental protection and health and wellbeing as evidenced by special tracks in ICED and DESIGN conferences and special issues as thematic collections of the Design Science Journal.

The advancement of good citizenship or community development will be supported through the Society committees, SIG's and members through events and opportunities for cooperation. The Society will encourage networking through the establishment of online events offering a platform for collaboration around topics of interest.

Finally, to achieve its objective of the advancement of the arts, heritage, culture, engineering or science as it relates to design, The Design Society is committed to events over the next year including ICED, the Engineering and Product Design Education Conference, the DSM Conference, the Summer School on Engineering Design Research, and Summer School on Product Architecture Design.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document and Charitable Purpose**

The Design Society is a Company Limited by Guarantee and is governed by its Memorandum and Articles of Association dated 29<sup>h</sup> July 2015. The Design Society is a charity registered in Scotland with OSCR and has been a charity since 2001.

##### **Appointment, Retirement and re-election of Trustees**

Trustees (Board of Management) are elected by the members of the charitable company at the General Meeting which is held every two years. The Board of Management (Trustees) are proposed by the advisory board and voted for by members.

Trustees are nominated from the membership by the Advisory Board of the Design Society prior to the General meeting. The Advisory Board comprises 27 elected members of the Design Society, but these members are not trustees. The Advisory Board is advised of the retiring trustees and is requested to nominate new trustees before the General Meeting. All members are invited to nominate other members to the Advisory Board or other notable names within the academic category, and later elect the Advisory Board at the General Meeting.



## **The Design Society**

### **Report of the Trustees (continued)** **For the Year ending 30 June 2024**

#### **Trustee Induction and Training**

New trustees are inducted into the Board of Management through a series of preliminary meetings and through the use of the Design Society Handbook.

#### **Organisation**

The trustees meet regularly to administer the charity. Responsibility for the day-to-day activities of the charity is shared by the Board of Management and its administrator.

#### **Risk management**

The trustees have a risk management strategy which comprises an on-going review of the risks the charity may face, the establishment of systems and procedures to mitigate the identified risk, and the implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.

#### **Safeguarding**

The charity does not work with vulnerable adults or children but has taken steps to understand the risks to support any members or partners who may do in the future. The charity has established committees to oversee any issues of its members and beneficiaries to ensure fairness in line with the general duties of care outlined in the 2005 Act.

## **The Design Society**

### **Report of the Trustees (continued)** **For the Year ending 30 June 2024**

#### **Trustees responsibilities in relation to the financial statements**

The charity trustees (who are also the directors of The Design Society for the purposes of company law) are responsible for preparing a trustees annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of The Design Society and of the incoming resources and application of resources, including the income and expenditure, of The Design Society for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that 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 Companies Act 2006. They are also responsible for safeguarding the assets of the charity and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.



## **The Design Society**

### **Report of the Trustees (continued)** **For the Year ending 30 June 2024**

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

SC401016

##### **Registered Charity number**

SC031694

##### **Registered office**

DMEM

University of Strathclyde

75 Montrose Street

Glasgow

United Kingdom

G1 1XJ

##### **Trustees**

Prof Gaetano Cascini

President

Prof Anja Maier

Vice President and Treasurer

Prof Kristin Paetzold

Secretary

Prof Mario Štorga

Trustee

Prof Ola Isaksson

Trustee. (Appointed 26 July 2023)

Prof Tim McAloone

Past President (resigned as trustee 26 July 2023)

##### **Independent examiner**

Gillian Caughey, CA

Fearless Financials Limited

674 Pollokshaws Road

Glasgow

G41 2QE

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 12 February 2025 and signed on its behalf by:



.....  
Prof Gaetano Cascini

President

## **Independent Examiner's Report to the Trustees of The Design Society**

I report on the accounts for the year ended 30 June 2024 set out on pages eight to sixteen.

### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

### **Basis of the independent examiner's report**

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
  - to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
  - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Gillian Caughey, CA  
Member of the Institute of Chartered Accountants in Scotland (ICAS)  
Fearless Financials Limited

Date: 12 February 2025

## The Design Society

### Statement of Financial Activities for the Year Ended 30 June 24

		<b>Total funds</b>	<b>Total funds</b>
		<b>2024</b>	<b>2023</b>
	Notes	<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS FROM:</b>			
Donations and legacies	2	125	-
Charitable activities		82,224	100,523
Investments		3,138	1,092
<b>Total</b>		<b>85,487</b>	<b>101,615</b>
<b>EXPENDITURE ON:</b>			
Charitable activities		<b>83,517</b>	<b>82,478</b>
<b>NET INCOME/ (EXPENDITURE)</b>		<b><u>1,970</u></b>	<b><u>19,137</u></b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		207,389	188,252
<b>Total</b>		<b>209,359</b>	<b>207,389</b>

#### **Funds**

All funds are unrestricted.

#### **Continuing Operations**

All income and expenditure has arisen from continuing operations.

The notes form part of these financial statements

## The Design Society

### Balance Sheet At 30 June 2023

		<b>Total funds 2024 £</b>	<b>Total funds 2023 £</b>
	Notes		
<b>CURRENT ASSETS</b>			
Cash in hand		233,833	228,501
		<b>233,833</b>	<b>228,501</b>
<b>CREDITORS</b>			
Amounts falling due within one year:			
Trade Creditors		(2,156)	(345)
Accruals and Deferred Income	6	<u>(22,318)</u>	<u>(20,767)</u>
<b>Total Creditors under one year</b>		<b>(24,474)</b>	<b>(21,112)</b>
<b>NET CURRENT ASSETS</b>		<b>209,359</b>	<b>207,389</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>209,359</b>	<b>207,389</b>
<b>NET ASSETS</b>		<b>209,359</b>	<b>207,389</b>
<b>THE FUNDS OF THE CHARITY</b>			
<b>Unrestricted funds</b>		<b>209,359</b>	<b>207,389</b>
<b>Restricted funds</b>		-	-
<b>TOTAL FUNDS</b>		<b>209,359</b>	<b>207,389</b>

The notes form part of these financial statements

**The Design Society**

**Balance Sheet**  
**At 30 June 2024**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small charitable companies for the period ended 30 June 2024.

The members have not required the company to obtain an audit of its financial statements for the period ended 30 June 2023 in accordance with Section 476 of the Companies Act 2006.

The Directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

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

The financial statements were approved by the Board of Trustees on 12 February 2025 and were signed on its behalf by:



.....  
Prof Gaetano Cascini  
President

## **The Design Society**

### **Notes to the Financial Statements** **for the year ended 30 June 2024**

#### **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), the Charities and Trustee Investment (Scotland) Act 2005 and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The most significant areas of key assumptions that affect the accounts are to do with the allocation of membership fees between the time period of membership i.e. between recognition in the current year and treatment as Income in Advance.

The comparative balances in these accounts have been restated in accordance with the Charities SORP (FRS 102). This is due to the prior year accounts being prepared under the FRSSE in error. The restatement solely affects what information is disclosed rather than amending any figures.

##### **Going Concern**

The Directors consider that there are no material uncertainties about The Design Society's ability to continue as a going concern for the next financial year whilst it seeks funding for further development. The Design Society was able to adapt its activities during the Covid-19 pandemic. The Directors continue to consider its strategy in terms of Brexit, since many of its activities take place in Europe and around the world.

##### **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.

The following policies are applied to particular categories of income:

- Incoming resources from charitable trading activity are accounted for when earned. Charitable income is received by way of membership subscriptions and conference fee income as well as the income from publications and other resources for sale;
- Donations and gifts are included in full in the Statement of Financial Activities when receivable;
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts;
- Investment income is included when receivable; and
- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

## **The Design Society**

### **Notes to the Financial Statements** **for the year ended 30 June 2024 (continued)**

#### **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:

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Support costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the accountancy fees and costs linked to the strategic management of the charity. These have been allocated to charitable activities.

#### **Taxation**

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

#### **Fund accounting**

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

#### **Fixed assets**

Fixed assets (excluding investments) are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £1,000 are not capitalised.

Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life, which in all cases is estimated at 4 years. Impairment reviews are carried out as and when evidence comes to light that that the recoverable amount of a functional fixed asset is below its net book value due to damage, obsolescence or other relevant factors.

Investments held as fixed assets are revalued at mid-market value at the balance sheet date and the gain or loss taken to the Statement of Financial Activities.

#### **Stocks and work in progress**

These are accounted for at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving items. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

## The Design Society

### Notes to the Financial Statements for the year ended 30 June 2024 (continued)

#### 2 Sources of Income

The following income was recognised in the year to 30 June 2024

	Unrestricted fund 2024 £	Restricted fund 2024 £	Total funds 2024 £	Total funds 2023 £
<b>Donations</b>				
EPDE (unrestricted)	125	-	125	-
<b>Charitable activities</b>				
Membership & Conference Income	81,843	-	81,843	100,137
Publication Income	381	-	381	386
	<b>82,224</b>	<b>-</b>	<b>82,224</b>	<b>73,240</b>
<b>Investment Income</b>				
Deposit account interest	3,138	-	3,138	1,092
<b>Total</b>	<b>85,487</b>	<b>-</b>	<b>85,487</b>	<b>83,750</b>

**EPDE (unrestricted):** These donations are surplus donations from the EPDE conference organisers.



## The Design Society

### Notes to the Financial Statements for the year ended 30 June 2024

#### 3. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Direct costs	Support costs	Totals
		(See note 4)	
	£	£	£
Charitable Activities	42,876	40,641	<b>83,517</b>

#### 4. SUPPORT COSTS

	Support	Governance costs	Totals
	£	£	£
Charitable Activities	40,137	504	<b>40,641</b>

Governance costs include Independent Examiner Fees of £504 (2023: £480). £90 was paid to the Independent Examiner in the prior year in relation to guidance provided on a specific query.

There were no employees or staff costs during the period. During this period, The Design Society uses administrative support on a contract basis. The role of the administrator is to support meeting of the trustees, support the organisation of events as directed by the trustees (including the AGM) and prepare documents as requested by the trustees including election preparation and accounts. The tasks of the administrator are assigned once a month at a monthly meeting of the trustees.

#### 5. TRUSTEES' REMUNERATION AND BENEFITS

None of the Trustees received remuneration or expenses for their duties as Trustees.

## The Design Society

### Notes to the Financial Statements for the year ended 30 June 2024

#### 6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Accruals	504	480
Deferred Income	21,814	20,288
	<b>22,318</b>	<b>20,768</b>

#### 7. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund	Restricted fund	Total funds	Total funds
	2024	2024	2024	2024
	£	£	£	£
Current assets	233,833	-	<b>233,833</b>	<b>228,501</b>
Current liabilities	(24,474)	-	<b>(24,474)</b>	<b>(21,112)</b>
<b>Charitable activities</b>	<b>209,359</b>	-	<b>209,359</b>	<b>207,389</b>

#### 8. MOVEMENT IN FUNDS

	<b>At 1 July 2023</b>	<b>Incoming Resources</b>	<b>Resources Expended</b>	<b>At 30 June 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>				
General Fund	<b>178,810</b>	85,487	83,507	<b>180,790</b>
Designated Special Interest Group Fund	<b>28,579</b>	-	10	<b>28,569</b>
<b>TOTAL FUNDS</b>	<b>207,389</b>	85,487	83,517	<b>209,359</b>

## The Design Society

### Notes to the Financial Statements for the year ended 30 June 2024

#### 9. COMPARATIVE FOR THE MOVEMENT IN FUNDS

	At 1 July 2022	Incoming Resources	Resources Expended	At 30 June 2023
	£	£	£	£
<b>Unrestricted funds</b>				
General Fund	<b>159,613</b>	101,615	82,418	<b>178,810</b>
Designated Special Interest Group Fund	<b>28,639</b>	-	60	<b>28,579</b>
<b>TOTAL FUNDS</b>	<b>188,252</b>	101,615	82,478	<b>207,389</b>

#### 10. RELATED PARTY DISCLOSURES

There were no related party transactions.

#### 11. APB ETHICAL STANDARD – PROVISIONS AVAILABLE FOR SMALL ENTITIES

In common with many other businesses of our size and nature we use our Independent Examiner to assist with the preparation and submission of returns to the tax authorities and assist with the preparation of the financial statements.

#### 12. COMPANY LIMITED BY GUARANTEE

The Design Society is a company limited by guarantee in the terms of the Companies Act 2006. The liability of each member is limited to the sum of £1. In the event of the winding up or dissolution of the company, in terms of the Memorandum of Association, any surplus assets shall be transferred to some other body or bodies to be used solely for a charitable purpose or charitable purposes.

## The Design Society

### Detailed Statement of Financial Activities for the year ended 30 June 2024

	2024	2023
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations</b>	125	-
<b>Charitable Activities</b>		
Membership Fee Income	36,137	42,019
Conference Income	45,706	58,118
Publication Income	381	386
	<b>82,224</b>	<b>100,523</b>
<b>Investment income</b>		
Deposit account interest	<b>3,138</b>	<b>1,092</b>
<b>Total Incoming Resources</b>	<b>85,487</b>	<b>101,615</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Conference Costs	34,623	34,020
Publication Costs	3,919	416
Website Costs	4,112	5,214
Gifts	222	2,041
<b>Total</b>	<b>42,876</b>	<b>41,691</b>

**The Design Society**

**Detailed Statement of Financial Activities**  
**for the year ended 30 June 2023**

	2024	2023
	£	£
<b>Support Costs</b>		
Administration	37,212	35,811
Travel and Subsistence	-	1,673
Insurance	626	591
Bank Fees	1,937	1,633
Unrealised Forex losses (gains)	362	(66)
<b>Total Support Costs</b>	<b>40,137</b>	<b>39,642</b>
<b>Governance Costs</b>		
Election and Governance Costs	-	575
Accountancy Fees and Annual Report	504	570
<b>Total Governance Costs</b>	<b>504</b>	<b>1,145</b>
<b>Total Resources Expended</b>	<b>83,517</b>	<b>82,478</b>
<b>Net Income / (Expenditure)</b>	<b>1,970</b>	<b>19,137</b>

This page does not form part of the statutory financial statements

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