

**United Kingdom Woodland
Assurance Standard**

UKWAS

UNITED KINGDOM WOODLAND ASSURANCE STANDARD (UKWAS)

ANNUAL REPORT FOR THE PERIOD ENDED 31st DECEMBER 2012

10th ANNUAL GENERAL MEETING 2013

Offa's Dyke Room, 1st Floor, Brunel House, 2 Fitzalan Road, Cardiff CF24 0HA

Thursday 19th September 2013

13.30

www.ukwas.org.uk

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CONTENTS

	Page
Chairman's Report	4
Company Information	5-7
Annual General Meeting	
• Notice of Meeting	8
• Agenda	9
• Minute of 9 th Annual General Meeting, 25 th September 2012	10-12
• Resolution to amend Member Subscription Rates	13
Directors' Report and Financial Statements for the period ended 31 st December 2012	
• Contents	
• Company Information	
• Report of the Directors	
• Chartered Accountants' Report	
• Income and Expenditure Account	
• Balance Sheet	
• Notes to the Financial Statements	
• Detailed Income and Expenditure Account	

Chairman's Report

It sometimes seems that the process of revising the UK Woodland Assurance Standard is never ending. This is probably because this is indeed the case!

Since my last report the focus has been on the PEFC endorsement process for UKWAS 3.1. This was finally completed at the end of July this year so that both FSC and PEFC are now using the same version of the UKWAS standard.

2013 has provided something of a lull before the storm with the Steering Group focusing on preparations for the next quinquennial revision which is scheduled to begin this December. In advance of this, the standard-setting process and other process documents have been revised to reflect the latest requirements of FSC and PEFC and the lessons learnt from the previous revision.

A major challenge will be to achieve conformance with the FSC's new Principles & Criteria for Forest Stewardship and to take account of the International Generic Indicators. Adapting UKWAS to conform to both FSC and PEFC requirements is challenging at the best of times and these new requirements are likely to be particularly tricky to embrace.

The aim is to complete the revision in summer 2016 with extra time allocated for both certification schemes to complete their approval/endorsement processes. Ideally, there would be a simultaneous transition from the UKWAS third edition to a new fourth edition by the end of 2016. In practice this is unlikely due to the different approval/endorsement processes operated by the two schemes.

Under Roger Cooper's chairmanship, the Interpretation Panel provided interpretation on issues relating to wind farm developments in certified forests and the panel's terms of reference and *modus operandi* were updated.

Finally, once again thanks are due to all our Member organisations and supporters for their financial support and continued commitment to the UKWAS process during these challenging economic times. And to our Steering Group, Interpretation Panel and Board members without whom there would be no UKWAS process.



**Peter Wilson FICFor CEnv
Executive Chairman**

Company Information

The UK Woodland Assurance Standard (UKWAS) is the standard for the independent certification of forest management in the UK. The Standard has been developed by a broad partnership of economic, environmental and social organisations in response to increasing demand for products from forests certified as sustainably managed.

A not-for-profit company, “United Kingdom Woodland Assurance Standard (UKWAS)”, was established in 2003 to own and manage the standard. The company is limited by guarantee and is managed by its members; its objectives are *“to own, interpret, develop and promote a certification standard for forest management in the United Kingdom on behalf of United Kingdom forestry and environmental communities, and bodies which represent the interests of people working in woods and forests or using them for the purpose of recreation, for the general benefit of people”*.

UKWAS members appoint a broadly based Steering Group which has responsibility for interpreting the standard and ensuring its periodic revision to take account of experience from its application and new information that arises. The Steering Group appoints an Interpretation Panel to provide users of the standard with advice on interpretation of the standard.

Steering Group

The Steering Group takes all its decisions by consensus. This means that it will not act in a way that is against the expressed wishes of any one of its members. The Steering Group is the ultimate authority for deciding how the requirements of the Standard should be interpreted in practice and is responsible for keeping the Standard under review. A Board of Directors manages the Company’s business on a day-to-day basis between Steering Group meetings.

Interpretation Panel

The Panel is chaired by Roger Cooper and ensures a balanced representation of environmental, economic and social interests. The Panel produces Interpretation Notes on aspects of the standard that come before it and where it is felt that further guidance would be helpful; these are published on the UKWAS website.

Representatives of FSC UK and PEFC UK are invited to attend to provide a link with the certification schemes currently using the standard.

The Secretary to the Panel is Fiona Angier.

Task Groups

The Steering Group establishes Task Groups, usually on a task-and-finish basis, to provide advice on specific topics.

Membership

Confederation of Forest Industries
Country Land & Business Association
Forest Stewardship Council UK

Forestry Commission
Institute of Chartered Foresters
National Trust
Northern Ireland Forest Service

PEFC UK
Royal Society for the Protection of Birds
UK Statutory Conservation, Countryside &
Environment Agencies
United Kingdom Forest Products Association
WWF-UK
Wood Panel Industries Federation
Woodland Trust

Associate Members (Non-voting)

Control Union UK Ltd
SGS Qualifor (UK & Ireland)
Soil Association / Woodmark

Membership Constituencies and Steering Group representatives (July 2013)

Constituency and Interests (allocated Steering Group seats)	Member Organisations	Member Contacts	Steering Group Representatives
Woodland owners (6)			
Econ / Env / Soc	Confederation of Forest Industries	Chris Inglis	1 Chris Inglis - Confor
Econ / Env / Soc	Country Land & Business Association	Mike Seville	2 Mike Seville - CLA
Forestry practitioners (5)			
Econ / Env / Soc	Institute of Chartered Foresters	Shireen Chambers	1 Simon Hart - ICF
Econ / Env / Soc	Confederation of Forest Industries	Chris Inglis	2 Chris Inglis - Confor
			3 Stuart Wilkie - ICF
			4 Robert Smith - ICF
State forest enterprises (4)			
Std setting	Forestry Commission	Richard Howe	1 Jonathan Spencer - FCE
Std setting	Northern Ireland Forest Service	David Small	2 Chris Nixon - FCS
			3 vacant
			4 Stuart Morwood - NIFS
Environmental organisations (6)			
Env / Soc / Econ	Woodland Trust	Hilary Allison	1 Gordon Pfetscher - WT
Env	WWF-UK	Beatrix Richards	2 Beatrix Richards – WWF-UK
Env	RSPB	Mike Wood	3 Mike Wood – RSPB
Env / Soc	National Trust	Ray Hawes	4 Ray Hawes - NT
Wood processing industry (3)			
Econ	Wood Panel Industries Federation	Alastair Kerr	1 Ian Rochester - WPIF
Econ	UK Forest Products Association	David Sulman	2 David Sulman – UKFPA
Econ / Env / Soc	Confederation of Forest Industries	Chris Inglis	3 Chris Inglis - Confor
Wood products trade (2)			
Env	WWF-UK (Forest & Trade Network)	Beatrix Richards	1 Beatrix Richards – WWF-UK
UK Countryside, Environment and Heritage Agencies (3)			
Env / Soc	UK Statutory Conservation, Countryside & Environment Agencies	Emma Goldberg	1 Emma Goldberg – Natural England
Forestry Standard Setting and Labelling Bodies (6)			
Std setting	Forestry Commission	Richard Howe	1 Richard Howe - FC
Std setting	Forest Stewardship Council UK	Charles Thwaites	2 Charles Thwaites – FSC UK
Std setting	Northern Ireland Forest Service	David Small	3 Alun Watkins – PEFC UK
Std setting	PEFC UK	Alun Watkins	
Forest workforce (2)			
			Vacant
Forest user organisations (2)			
			Vacant
Local government and National Park Authorities (2)			
			Vacant
Education, Research & Training (3 non-voting)			
			Vacant

Registered office

59 George Street
Edinburgh
EH2 2JG

Tel: 0131 240 1419
Fax: 0131 240 1411
Email: ukwas@confor.org.uk
Website: www.ukwas.org.uk

Accountants

Ogilvie & Company Limited
25 Rutland Square
Edinburgh
EH1 2BW

Bankers

Barclays Bank plc
1 St Andrew Square
Edinburgh
EH2 2BD

Company Registration

Registered in Scotland (SC199337)

Board of Directors

Peter Wilson	Chair
Richard Howe	Director
Christopher Inglis	Director
Gordon Pfetscher	Director
Fiona Angier	Secretary

Administration and Support Unit

Peter Wilson	Executive Chairman and facilitation
Fiona Angier	Company administration and support

United Kingdom Woodland Assurance Standard

UKWAS

UKWAS Support Unit
59 George Street
Edinburgh
EH2 2JG

Tel: 0131 240 1419
E-mail:
ukwas@confor.org.uk

Fiona Angier

NOTICE IS HEREBY GIVEN that the 10th Annual General Meeting of the Company will be held at Offa's Dyke Room, 1st Floor, Brunel House, 2 Fitzalan Road, Cardiff CF24 0HA on Thursday 19th September at 13.30.

By Order of the Board

Fiona Angier
Secretary

29th July 2013

All members may appoint a proxy to vote in their place at General Meetings.

Such persons having a proxy vote should have a letter signed by the Appointer giving permission of proxy, and should inform the Secretary prior to the commencement of the meeting that they have a proxy vote.

10th ANNUAL GENERAL MEETING 19th September 2013, 13.30

Brunel House, Cardiff

AGENDA

1. Notice convening the meeting
2. Apologies
3. Minute of the Annual General Meeting held on 25th September 2012
4. Chairman's Report
5. To receive the Financial Statements and Directors' and Accountants' Reports for the period ending 31st December 2012
6. Election of Chair

The Steering Group has nominated Peter Wilson for re-election to serve for the period until the next AGM.

7. Resolution to amend Member Subscription Rates

The Board of Directors recommends that subscription rates for Ordinary and Associate Members are increased in line with CPI and RPI (see page 13).

8. Admission of new Members

The Steering Group recommend that the Welsh Government be admitted as an Ordinary Member of the Company.

9. Resolution to amend Steering Group Rules

*The Steering Group recommend that revised Steering Group Rules be adopted:
<http://ukwas.org.uk/wp-content/uploads/2013/03/UKWAS-Steering-Group-Rules-Version-2.0-DRAFT-12.02.13-for-approval-at-AGM-in-September-2013.pdf>.*

10. Appointment of Accountants

The Board of Directors recommends that Ogilvie & Company Limited, Chartered Accountants, Edinburgh be re-appointed.

11. Signing of Concordats between UKWAS, FSC UK and PEFC UK

12. Close of meeting

**MINUTE OF THE 9th ANNUAL GENERAL MEETING OF
UK WOODLAND ASSURANCE STANDARD (UKWAS)
Confor, 59 GEORGE STREET, EDINBURGH
ON 25th SEPTEMBER 2012**

Officers:

Peter Wilson - Executive Chairman
Fiona Angier - Company Secretary

Member representatives present:

Confor – Chair*	FC – Chris Nixon*
FSC UK – Charles Thwaites	ICF – Simon Hart*
National Trust – Chair*	PEFC UK – Hugh Miller*
RSPB - Michael Wood	UKFPA – Chair*
Woodland Trust – Chair*	

*Appointed proxy holder

In attendance:

Rachel Chamberlain - FCW	Stuart Wilkie – ICF
Douglas Orr – SGS Forestry	Moiria Baptie – FES

Apologies:

Emma Goldberg (Natural England)	Ray Hawes (National Trust)
Richard Howe (FC GB)	Chris Inglis (Confor)
Gordon Pfetscher (Woodland Trust)	Mike Seville (CLA)
David Sulman (UKFPA)	Alun Watkins (PEFC UK)

The Chairman welcomed all those present to the ninth Annual General Meeting of the Company.

1. Notice convening the meeting

The Notice convening the meeting was taken as read.

2. Apologies

Apologies were noted as above and the meeting was confirmed as quorate.

3. Minute of the Annual General Meeting held on 15th November 2011

The Minute was approved as a correct record and was signed by the Chairman.

There were no matters arising.

4. Chairman's Report

The Chairman referred to his written report in the Annual Report.

He noted that the year had again been very busy, the highlights being the conclusion of the final phase of the UKWAS 3 revision process and the launching of the new website.

He gave thanks to the members of the Steering Group, Directors, Revision Drafting Group and the Interpretation Panel, for their dedication over the year.

He concluded by thanking all the Member organisations for their continued financial support and noted the additional support given by Confor, Forestry Commission, FSC UK and PEFC UK which had helped support the revision process.

He thanked Fiona Angier, the Company Secretary, for her diligence in attending to all necessary administrative matters.

5. To receive the Financial Statements and Directors' and Accountants' Reports for the period ending 31st December 2011

The Chairman reported on the financial statements for the period ending 31st December 2011 noting that the company had effectively broken even with a small surplus of £1,559 at year end contributing to the company's reserves which stood at £32,585.

The financial statements and the Directors' and accountant's reports thereon had been circulated. The statements and report prepared by Messrs Ogilvie and Company Chartered Accountants had been scrutinised and approved by the Directors and a copy of their report and the financial statements had been lodged with Companies House.

6. Election of Chair

The Company Secretary noted that in accordance with Article 63 the Steering Group had nominated Peter Wilson for re-election as Chairman of the company, to serve until the next AGM.

Peter Wilson was re-elected unanimously.

7. Resolution to amend Member Subscription Rates

The Chairman advised that the Board of Directors had recommended that, in accordance with the existing policy, subscription rates for Ordinary and Associate Members are increased in line with inflation noting that the CPI and RPI inflation rates were 3.0% and 3.5%

This was agreed unanimously.

8. Admission of new members

There were no applications for membership to be considered.

9. Appointment of Accountants

The Chairman advised that the Board of Directors recommend that Ogilvie & Company Limited, Chartered Accountants, Edinburgh be re-appointed.

This was agreed unanimously.

10. Close of meeting

There being no other competent business the meeting was closed.

Agenda Item 7

Resolution to amend Member Subscription Rates

In accordance with Article 7 the Board of Directors has considered the matter of subscription rates within the context of the overall continuing financial needs of the Company over the coming years.

The Directors consider it necessary for the value of subscription rates to be maintained in real terms. The Directors are therefore recommending a rise in subscription rates with effect from January 1st 2014 for Ordinary and Associate Members; these figures are broadly in line with CPI and RPI inflation rates of 2.7% and 3.1% for May 2013.

The current and the proposed new rates for Ordinary Members are as follows:

Level 1 (*Organisations with an income of £200,000 or more, **or** who have a significant interest in forest certification*)

Current rate: £620 Proposed rate: £638

Level 2 (*Organisations with an income of less than £200,000, **or** who have no significant interest in forest certification*)

Current rate: £310 Proposed rate: £319

Level 3 (*Organisations with an income of less than £200,000 **and** who have no significant interest in forest certification*)

Current rate: £31 Proposed rate: £32

The current and the proposed new rates for Associate Members are as follows:

Level 1 (*Commercial enterprises with a turnover of £200,000 or more*)

Current rate: £279 Proposed rate: £287

Level 2 (*Commercial enterprises with a turnover of less than £200,000, societies and woodland initiatives*)

Current rate: £114 Proposed rate: £117

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**Report of the Directors and
Unaudited Financial Statements for the
Year Ended 31 December 2012**

for

**United Kingdom Woodland
Assurance Standard (UKWAS)**

**United Kingdom Woodland
Assurance Standard (UKWAS)**

**Contents of the Financial Statements
for the Year Ended 31 December 2012**

	Page
Company Information	1
Report of the Directors	2
Chartered Accountants' Report	3
Income and Expenditure Account	4
Balance Sheet	5
Notes to the Financial Statements	6
Detailed Income and Expenditure Account	8

**United Kingdom Woodland
Assurance Standard (UKWAS)**

**Company Information
for the Year Ended 31 December 2012**

DIRECTORS: P H Wilson
C J Inglis
R Howe
G Pfetscher

SECRETARY: Mrs F M Angier

REGISTERED OFFICE: 59 George Street
Edinburgh
EH2 2JG

REGISTERED NUMBER: SC199337

ACCOUNTANTS: Ogilvie & Company
25 Rutland Square
Edinburgh
EH1 2BW

**United Kingdom Woodland
Assurance Standard (UKWAS)**

**Report of the Directors
for the Year Ended 31 December 2012**

The directors present their report with the financial statements of the company for the year ended 31 December 2012.

PRINCIPAL ACTIVITY

The company acts as manager and trustee of the United Kingdom Woodland Assurance Standard organising meetings of the company and steering group and the interpretation & revision of the company's standard for sustainable forestry management.

DIRECTORS

The directors shown below have held office during the whole of the period from 1 January 2012 to the date of this report.

P H Wilson
C J Inglis
R Howe
G Pfetscher

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

ON BEHALF OF THE BOARD:

Mrs F M Angier - Secretary

11 June 2013

**Chartered Accountants' Report to the Board of Directors
on the Unaudited Financial Statements of
United Kingdom Woodland
Assurance Standard (UKWAS)**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of United Kingdom Woodland Assurance Standard (UKWAS) for the year ended 31 December 2012 which comprise the Income and Expenditure Account, the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook.

This report is made solely to the Board of Directors of United Kingdom Woodland Assurance Standard (UKWAS), as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of United Kingdom Woodland Assurance Standard (UKWAS) and state those matters that we have agreed to state to the Board of Directors of United Kingdom Woodland Assurance Standard (UKWAS), as a body, in this report in accordance with AAF 2/10 as detailed at icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that United Kingdom Woodland Assurance Standard (UKWAS) has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of United Kingdom Woodland Assurance Standard (UKWAS). You consider that United Kingdom Woodland Assurance Standard (UKWAS) is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of United Kingdom Woodland Assurance Standard (UKWAS). For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Ogilvie & Company
25 Rutland Square
Edinburgh
EH1 2BW

27 June 2013

**United Kingdom Woodland
Assurance Standard (UKWAS)**

**Income and Expenditure Account
for the Year Ended 31 December 2012**

	Notes	2012 £	2011 £
TURNOVER		8,550	8,035
Cost of sales		<u>119</u>	<u>-</u>
GROSS SURPLUS		8,431	8,035
Administrative expenses		<u>43,370</u>	<u>55,498</u>
		(34,939)	(47,463)
Other operating income		<u>40,000</u>	<u>49,000</u>
OPERATING SURPLUS	2	5,061	1,537
Interest receivable and similar income		<u>17</u>	<u>22</u>
SURPLUS ON ORDINARY ACTIVITIES BEFORE TAXATION		5,078	1,559
Tax on surplus on ordinary activities	3	<u>3</u>	<u>4</u>
SURPLUS FOR THE FINANCIAL YEAR		<u>5,075</u>	<u>1,555</u>

The notes form part of these financial statements

**United Kingdom Woodland
Assurance Standard (UKWAS) (Registered number: SC199337)**

**Balance Sheet
31 December 2012**

	Notes	2012 £	£	2011 £	£
FIXED ASSETS					
Tangible assets	4		2,727		5,454
CURRENT ASSETS					
Stocks		356		-	
Cash at bank		<u>37,964</u>		<u>30,486</u>	
		38,320		30,486	
CREDITORS					
Amounts falling due within one year	5	<u>3,387</u>		<u>3,355</u>	
NET CURRENT ASSETS			<u>34,933</u>		<u>27,131</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>37,660</u>		<u>32,585</u>
RESERVES					
Income and expenditure account	6		<u>37,660</u>		<u>32,585</u>
			<u>37,660</u>		<u>32,585</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2012.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2012 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which 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 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 company.

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Directors on 11 June 2013 and were signed on its behalf by:

P H Wilson - Director

The notes form part of these financial statements

**United Kingdom Woodland
Assurance Standard (UKWAS)**

**Notes to the Financial Statements
for the Year Ended 31 December 2012**

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Turnover

Turnover represents net invoiced sales of goods, excluding value added tax.

Tangible fixed assets

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

Website - 33.33% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

2. OPERATING SURPLUS

The operating surplus is stated after charging:

	2012	2011
	£	£
Depreciation - owned assets	<u>2,727</u>	<u>2,727</u>
Directors' remuneration and other benefits etc	<u>28,277</u>	<u>27,963</u>

3. TAXATION

Analysis of the tax charge

The tax charge on the surplus on ordinary activities for the year was as follows:

	2012	2011
	£	£
Current tax:		
UK corporation tax	<u>3</u>	<u>4</u>
Tax on surplus on ordinary activities	<u>3</u>	<u>4</u>

**United Kingdom Woodland
Assurance Standard (UKWAS)**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2012**

4. TANGIBLE FIXED ASSETS

	Website £
COST	
At 1 January 2012 and 31 December 2012	<u>8,181</u>
DEPRECIATION	
At 1 January 2012	2,727
Charge for year	<u>2,727</u>
At 31 December 2012	<u>5,454</u>
NET BOOK VALUE	
At 31 December 2012	<u>2,727</u>
At 31 December 2011	<u>5,454</u>

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2012 £	2011 £
Taxation and social security	3	4
Other creditors	<u>3,384</u>	<u>3,351</u>
	<u>3,387</u>	<u>3,355</u>

6. RESERVES

	Income and expenditure account £
At 1 January 2012	32,585
Surplus for the year	<u>5,075</u>
At 31 December 2012	<u>37,660</u>

7. ULTIMATE CONTROLLING PARTY

The company is controlled by the members.

8. COMPANY STATUS

The company is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the company in the event of liquidation.

**United Kingdom Woodland
Assurance Standard (UKWAS)**

**Detailed Income and Expenditure Account
for the Year Ended 31 December 2012**

	2012		2011	
	£	£	£	£
Members subscriptions		8,450		8,035
Other income				
Additional annual members contributions				
Confor	600		570	
FC GB	29,400		29,430	
FC Scotland	2,000		3,000	
FC Wales	3,000		3,000	
FSC UK	600		570	
PEFC UK	4,400		9,430	
Additional project specific contributions				
FC England	-		3,000	
Sale of Standard	100			
Interest receivable	17		22	
		<u>40,117</u>		<u>49,022</u>
		48,567		57,057
Cost of Sales		119		-
Expenditure				
Directors' fees	28,277		27,963	
Design and marketing	36		1,581	
Sundry expenses	214		14	
Administrative services	10,421		10,424	
Revision costs	-		11,185	
Meeting costs	518		473	
Accountancy	720		690	
Professional fees	390		360	
		<u>40,695</u>		<u>52,690</u>
		7,872		4,367
Finance costs				
Bank charges		<u>67</u>		<u>81</u>
		7,805		4,286
Depreciation				
Website		<u>2,727</u>		<u>2,727</u>
NET SURPLUS		<u>5,078</u>		<u>1,559</u>

This page does not form part of the statutory financial statements