



## **East Grinstead District Scout Council**

*Registered Charity No. 305849*

*Scout Association Registration No.15514*

### **Report and Accounts For the Year Ended 31<sup>st</sup> March, 2021**

# Trustees' Annual Report

For the period

From (start date)

0 1 0 4 2 0

to end date

3 1 0 3 2 1

## Section A

## Reference and administration details

Charity name

East Grinstead District Scout Council

Other names the charity is known by

EGDSC

Registered charity number (if any)

3 0 5 8 4 9

Charity's principal address

c/o 13 Barton Crescent

East Grinstead

West Sussex

Postcode

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Names of the charity trustees who manage the charity

Trustee Name	Office (if any)	Dates acted if not for whole year
Melvin Fletcher	District Commissioner	
Nicholas Hills	District Chairman	
Marcus Williams	District Treasurer	
Jonathan Parrett	District Network Liaison	Resigned 29/09/2020
Miles Price	District Youth Commissioner	
Peter Few	District Explorer Scout Commissioner	Appointed 14/10/2020
Holly-Mae Robinson	District Network Liaison	Appointed 01/12/2020
Anthony Baulch		
Peter Smith		
Brian Riches		
Lloyd Rose		
Michael Barty		
Tony Harvey		Appointed 12/01/2021

Type of advisor	Name	Address
Solicitor	Ms Cl Lumley LLB	Waughs Solicitors, East Grinstead
Insurance	Unity Insurance Services	Lancing, West Sussex BN15 8UW
Bankers	Lloyds Bank Plc.	East Grinstead Branch
Property	Philip K A Baker FRICS	RH & RW Clutton LLP

The District's governing documents are those of the The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules of The Scout Association.

The District is a trust established under its rules which are common to all Scouts.

The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association.

The District is managed by the District Executive Committee, the members of which are the 'Charity Trustees' of the Scout District which is an educational charity. As charity trustees they are responsible for complying with legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate.

The Committee meets regularly during the year and consists of the District Chair and Treasurer, together with the District Commissioner and ex-officio representatives together with co-opted representatives.

This District Executive Committee exists to support the District Commissioner in meeting the responsibilities of the appointments and is responsible for:

- The maintenance of District property;
- The raising of funds and the administration of District
- The insurance of persons, property and equipment;
- District public occasions;
- Assisting in the recruitment of leaders and other adult support;
- Appointing any sub committees that may be required;
- Appointing District Administrators and Advisors other than those who are elected.

**Section B****Structure, governance and management (continued)****Risk and Internal Control**

The District Executive Committee has identified the major risks to which they believe the District is exposed, these have been reviewed and systems have been established to mitigate against them. The main areas of concern that have been identified are:

Damage to the building, property and equipment. The District has sufficient buildings and contents insurance in place to mitigate against permanent loss.

Injury to leaders, helpers, supporters and members. The District through the capitation fees contributes to the Scout Associations national accident insurance policy. Risk Assessments are undertaken before all activities.

The District has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss, these include 2 signatories for all payments and a comprehensive insurance policies to ensure that insurable risks are covered.

**Section C****Objectives and activities**

The objectives of the District are as a unit of the Scout Association.

The Aim of The Scout Association is to promote the development of young people in achieving their full physical, intellectual, social and spiritual potentials, as individuals, as responsible citizens and as members of their local national and international communities. The method of achieving the Aim of the Association is by providing an enjoyable and attractive scheme of progressive training, based on the Scout Promise and Law and guided by adult leadership.

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The District actively seeks to develop and grow Scouting in the area through the provision of training and recruitment for leaders and members, together with organising events to promote Scouting and raise the public awareness.

**Section C Objectives and activities (continued)**

During the year under review the District, along with all Scouting in the UK, was impacted by the Covid-19 pandemic and activities were significantly restricted which is reflected in the Income and Expenditure reported for the year.

Income from investments was also impacted as the District Executive took the decision to support our tenant in the short term to secure the long term benefits of the lease on the Wagg Centre.

**Section D Financial Review**

**Reserves Policy**

The District's policy on reserves is to hold sufficient resources to continue the charitable activities of the District should income and fundraising activities fall short. The District Executive Committee considers that the District should hold a sum equivalent to 12 months running costs, circa £40k in any normal trading year.

The District held unrestricted reserves, excluding property revaluations, of approximately £145k, against this at year end. This is above the level required for operating expenses. However this can be explained by the inclusion of reserves in relation to District Explorer and Network funds included in this total.

**Section E Declaration**

The trustees declare that they have approved the trustees' report above

Signed on behalf of the charity's trustees

Signature(s) *Nick Hills* *Marcus Williams*

Full name(s) Nicholas Hills Marcus Williams

Position (eg Secretary, Chair) Chair Treasurer

Date 0 5 0 8 2 1

**Independent examiner's report to the trustees of the East Grinstead District Scout Council**

I report on the accounts of the Trust for the year ended 31 March 2021, which are set out on pages 7 to 21.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. 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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**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 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act 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.

Signed: *Andy Smith*

Name: Andrew Smith

Address: 31 Locks Meadow, Dormansland, Surrey, RH7 6AW

Date: 4th August 2021

# East Grinstead District Scout Council

Financial statements for the year ending 31st March 2021

## Statement of financial activities

Note	2020/21			2019/20	
	Unrestricted funds	Restricted funds	Endowment funds	Total	Total
	£	£	£	£	£
<b>Incoming resources</b>					
<b>Incoming resources from generated funds</b>	3	0	0	0	0
Voluntary income	3	15	0	0	2,812
Activities for generating funds	3	400	0	0	9,441
Investment income	3	2,646	0	0	10,542
<b>Incoming resources from charitable activities</b>	3	6,987	0	0	32,843
<b>Other incoming resources</b>	3 & 15	0	0	0	0
<b>Total incoming resources</b>		10,048	0	0	55,638
<b>Resources expended</b>					
<b>Costs of Generating Funds</b>	4-8	0	0	0	0
Costs of generating voluntary income	4-8	2,494	0	0	5,165
Fundraising trading costs	4-8	0	0	0	0
Investment management costs	4-8	0	0	0	0
<b>Charitable activities</b>	4-8	8,093	0	0	46,876
<b>Governance costs</b>	4-8	(63)	0	0	125
<b>Other resources expended</b>	4-8 & 15	0	0	0	0
<b>Total resources expended</b>		10,524	0	0	52,166
<b>Net incoming/(outgoing) resources before transfers</b>		(476)	0	0	3,472
<b>Gross transfers between funds</b>		0	0	0	0
<b>Net incoming/(outgoing) resources before other recognised gains/(losses)</b>		(476)	0	0	3,472
<b>Other recognised gains/(losses)</b>					
Gains and losses on revaluation of fixed assets for the charity's own use		0	0	0	0
Gains and losses on investment assets		0	0	0	0
<b>Net movement in funds</b>		(476)	0	0	3,472
<b>Total funds brought forward</b>		329,368	0	3,204	329,100
<b>Total funds carried forward</b>		328,892	0	3,204	332,572

East Grinstead District Scout Council

Financial statements for the year ending 31st March 2021

**Balance sheet**

		31st March 2021			31st March 2020	
Note	Unrestricted funds £	Restricted funds £	Endowment funds £	Total £	Total £	
<b>Fixed assets</b>						
	Tangible assets	9	-	-	-	-
	Other fixed assets		-	-	-	-
	Investments	10	187,500	-	-	187,500
	<b>Total fixed assets</b>		187,500	-	-	187,500
<b>Current assets</b>						
	Stock and work in progress		1,822	-	-	1,758
	Debtors	11	4,641	-	-	3,968
	(Short term) investments	12	82,296	-	-	82,275
	Cash at bank and in hand	13	56,337	-	-	92,029
	<b>Total current assets</b>		145,096	-	-	180,030
	Creditors: amounts falling due within one year	14	500	-	-	34,958
	<b>Net current assets/(liabilities)</b>		144,596	-	-	145,072
	<b>Total assets less current liabilities</b>		332,096	-	-	332,572
	Creditors: amounts falling due after one year	14	-	-	-	-
	Provisions for liabilities and charges		-	-	-	-
	<b>Net assets</b>		332,096	-	-	332,572
<b>Funds of the Charity</b>						
	Unrestricted funds		328,892	-	-	329,368
	Restricted income funds	15	-	150	-	150
	Endowment funds	15	-	-	3,054	3,054
	<b>Total funds</b>		328,892	150	3,054	332,572

The financial statements were approved by the Trustees on 5th August 2021 and signed on their behalf by

Signature	Print Name
<i>Nick Hills</i>	Nicholas Hills
<i>Marcus Williams</i>	Marcus Williams



**Note 1 Basis of preparation**

**1.1 Basis of accounting**

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with Accounting Standards
- and with the Charities Act 1993.

**1.2 Change in basis of accounting**

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

**1.3 Changes to previous accounts**

No changes have been made to accounts for previous years.

**Note 2 Accounting policies****INCOMING RESOURCES**

<b>Recognition of incoming resources</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>the trustees are virtually certain they will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>
<b>Membership subscriptions</b>	Memberships subscription collected on behalf of other parts of the Scout Movement are reported in the SoFA net of any amount paid out. This is because these subscription are in effect held as agents before being paid out.
<b>Incoming resources with related expenditure</b>	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
<b>Tax reclaims on donations and gifts</b>	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the related goods or services have been delivered.
<b>Gifts in kind</b>	Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.  Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.  Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.
<b>Donated services and facilities</b>	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
<b>Investment income</b>	This is included in the accounts when receivable.
<b>Investment gains and losses</b>	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**EXPENDITURE AND LIABILITIES**

<b>Liability recognition</b>	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
<b>Governance costs</b>	Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.
<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
<b>Grants payable without performance conditions</b>	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.
<b>Support Costs</b>	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

**ASSETS**

<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least £X. They are valued at cost or a reasonable value on receipt.
<b>Investments</b>	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.
<b>Stocks and work in progress</b>	These are valued at the lower of cost or market value.

## Note 3 Analysis of incoming resources

		2020/21	2019/20
		£	£
<b>Analysis</b>			
<b>Voluntary income</b>	Membership subscriptions	28,729	34,669
	Less: Membership subscriptions paid to HQ/County	(28,714)	(31,857)
	Net membership subscriptions retained	15	2,812
	<b>Total</b>	<b>15</b>	<b>2,812</b>
<b>Activities for generating funds</b>	Jamboree Income	400	9,238
	Others	0	203
	<b>Total</b>	<b>400</b>	<b>9,441</b>
<b>Investment income</b>	Bank Interest	21	42
	Property Rents	2,625	10,500
	<b>Total</b>	<b>2,646</b>	<b>10,542</b>
<b>Incoming resources from charitable activities</b>	Badge and Shop Sales	725	2,612
	Youth programme and activities	6,174	29,471
	Training	0	60
	Miscellaneous income	88	700
	<b>Total</b>	<b>6,987</b>	<b>32,843</b>
<b>Total</b>		<b>10,048</b>	<b>55,638</b>

## Note 4 Analysis of resources expended

		2020/21 £	2019/20 £
<b>Costs of generating voluntary income</b>	Support costs	2,494	4,839
	Training costs	0	326
	<b>Total</b>	2,494	5,165
<b>Charitable activities</b>	Youth programme and activities	7,464	33,703
	Badge and Shop Costs	617	3,259
	Jamboree Expenses	0	9,674
	Miscellaneous	12	240
	<b>Total</b>	8,093	46,876
<b>Governance costs</b>	Trustees Expenses	0	0
	Movement in Stock Provision	(63)	125
	<b>Total</b>	(63)	125
	<b>Total</b>	10,524	52,166

**Note 5 Support Costs**

Support costs have been analysed as follows:

	Fundraising activity £	Charitable Activity £	Governance Activity £	Total Cost £
Administrative Support Costs	-	2,494	-	2,494
	-	-	-	-
<b>Total</b>	-	2,494	-	2,494

**Note 6 Expenses and fees****6.1 Trustee expenses**

The total amount of payments or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees was as follows:

**Number of trustees who were paid expenses**

**Nature of the expenses**

**Total amount paid**

	2020/21	2019/20
	0	0
	<b>Reimbursement for expenses directly incurred in relation to fulfilling the role of Trustees of the Charity</b>	
	£0	£0

**6.2 Auditor/Independent Examiner fees**

The following fees were paid for the statutory external scrutiny of accounts and other services provided by the auditor/independent examiner:

Auditors'/Independent examiner's fees for reporting on the accounts

Other fees - advice, consultancy, accountancy services

	2020/21 £	2019/20 £
	NIL	NIL
	NIL	NIL

**Note 7**                      **Paid employees**

**7.1 Staff Costs**

	<b>2020/21</b>	<b>2019/20</b>
	<b>£</b>	<b>£</b>
Gross wages, salaries and benefits in kind	-	-
Employer's National Insurance costs	-	-
Pension costs	-	-
<b>Total staff costs</b>	<b>NIL</b>	<b>NIL</b>

**7.2 Average number of full-time equivalent employees in the year**

	<b>2020/21</b>	<b>2019/20</b>
	<b>Number</b>	<b>Number</b>
The parts of the charity in which the employees work	-	-
<b>Total</b>	<b>NIL</b>	<b>NIL</b>

**7.3 Defined contribution pension scheme**

**Brief details of the scheme**

N/A

	<b>2020/21</b>	<b>2019/20</b>
	<b>£</b>	<b>£</b>
The costs of the scheme to the charity for the year	NIL	NIL
The amount of any contributions outstanding at the year end	NIL	NIL
The amount of any contributions prepaid at the year end	NIL	NIL

**Note 8 Grantmaking**

The charity made the following material grants and donations during the year

**8.1 Total value of grants**

<b>Purpose for which grants made</b>	<b>Grants to institutions Total amount £</b>	<b>Grants to individuals Total amount £</b>
Support for youth activities	-	-
Other	1,000	-
<b>Total</b>	<b>1,000</b>	<b>-</b>

**8.2 Grants made to institutions**

The charity made the following material grants to institutions.

<b>Names of institutions</b>	<b>Purpose</b>	<b>Total amount of grants paid £</b>
1st Forest Row Scout Group	Grant for Covid-19 materials	250
1st East Grinstead Scout Group	Grant for Covid-19 materials	250
1st Copthorne Scout Group	Grant for Covid-19 materials	250
6th East Grinstead Scout Group	Grant for Covid-19 materials	250
		-
<b>Total grants to institutions</b>		<b>1,000</b>

**Note 9 Tangible fixed assets****9.1 Cost or valuation**

	Land & Buildings	Motor Vehicles	Furniture, Fittings and Office Equipment	Scouting Equipment etc	Total
	£	£	£	£	£
Balance brought forward	-	-	-	-	-
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers	-	-	-	-	-
Balance carried forward	-	-	-	-	-

**9.2 Accumulated depreciation and impairment provisions**

Depreciation is provided on the above assets at the following rates:

Basis	Straight Line/Reducing Balance	Straight Line/Reducing Balance	Straight Line/Reducing Balance	Straight Line/Reducing Balance
Rate	0%	25%	25%	25%

	Land & Buildings	Motor Vehicles	Furniture, Fittings and Office Equipment	Scouting Equipment etc	Total
	£	£	£	£	£
Balance brought forward	-	-	-	-	-
Depreciation charge for year	-	-	-	-	-
Impairment provisions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers	-	-	-	-	-
Balance carried forward	NIL	NIL	NIL	NIL	NIL

**9.3 Net book value**

Brought forward	-	-	-	-	-
Carried forward	-	-	-	-	-

**9.4 Revaluation**

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**Note 10 Investment assets****10.1 Fixed assets investments**

	£
Carrying (market) value at beginning of year	85,000
<b>Add:</b> additions to investments at cost	-
<b>Less:</b> disposals at carrying value	-
<b>Add/(deduct):</b> net gain/(loss) on revaluation	102,500
Carrying (market) value at end of year	187,500

**Analysis of investments**

	10.2 Market value at year end  £	10.3 Income from investments for the year  £
<b>Investment properties</b>	187,500	-
<b>Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes</b>	-	-
<b>Investments in subsidiary or connected undertakings and companies</b>	-	-
<b>Securities not listed on a recognised Stock Exchange</b>	-	-
<b>Cash held as part of the investment portfolio</b>	-	-
<b>Other investments</b>	-	-
<b>Total</b>	187,500	-

**10.4 Material investment holdings**

**Material Investments (more than 5 per cent of the value of the charity's total investments) were:**

**Investment held**

Portland Hall, Portland Road, East Grinstead

**Market Value**

The last formal valuation of the property was undertaken in 2019 where a freehold value of £187,500 was placed thereon, and a Property Revaluation Reserve of £181,000 established. The Trustees are of the opinion that, given the continual maintenance undertaken by the Tenant, the value has not diminished since that date.

**Note 11 Debtors and prepayments**

Analysis of debtors	Amounts falling due within one year		Amounts falling due after more than one year	
	31st March 2021 £	31st March 2020 £	31st March 2021 £	31st March 2020 £
Debts due from the County/Area/District/Group	3,884	3,121	-	-
Prepayments and accrued income	757	847	-	-
<b>Total</b>	<b>4,641</b>	<b>3,968</b>	<b>NIL</b>	<b>NIL</b>

**Note 12 Short term investments**

*Analysis of deposits*

	31st March 2021 £	31st March 2020 £
The Scout Association short term investment service	-	-
Other deposits	82,296	82,275
<b>Total</b>	<b>82,296</b>	<b>82,275</b>

**Note 13 Cash at bank and in hand**

*Analysis of deposits*

	31st March 2021 £	31st March 2020 £
Bank current accounts	56,337	92,029
Cash in hand	-	-
<b>Total</b>	<b>56,337</b>	<b>92,029</b>

**Note 14 Creditors and accruals**

**14.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	31st March 2021 £	31st March 2020 £	31st March 2021 £	31st March 2020 £
Subscriptions (Capitation)	-	33,396	-	-
Accruals and deferred income	500	1,562	-	-
<b>Total</b>	<b>500</b>	<b>34,958</b>	<b>NIL</b>	<b>NIL</b>

**14.2 Security over assets**

None.

**Note 15 Endowment and restricted funds****15.1 Funds held**

The charity held the following funds at the year end

- permanent endowment funds (PE);
- expendable endowment funds (EE); and
- restricted income funds, including special trusts, of the charity (R).

Fund Name	Type PE, EE or R	Purpose and Restrictions
Darren Jackson Fund	EE	The fund is to be used to provide additional funding to individual Network members and Explorer Scouts of East Grinstead District when undertaking International Expeditions, other than World Jamborees, in particular Queen's Scout, Duke of Edinburgh Award and Explorer Belt Expeditions.
West Hoathly Group Fund	R	Funds held on account for the West Hoathly Scout Group

**15.2 Movements of major funds**

Fund names	Fund balances brought forward £	Incoming resources £	Outgoing resources £	Transfers £	Gains and losses £	Fund balances carried forward £
Darren Jackson Fund	3,054	-	-	-	-	3,054
West Hoathly Scout Group	150	-	-	-	-	150
<b>Total Funds</b>	<b>3,204</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,204</b>

**15.3 Transfers between funds**

From Fund (Name)	To Fund (Name)	Reason	Amount
			NIL

**Note 16 Transactions with related parties****16.1 Remuneration and benefits**

Name of trustee or connected party	Legal authority (eg order, governing document)	Amounts paid or benefit value	
		2020/21 £	2019/20 £
		N/A	N/A
		N/A	N/A
		N/A	N/A

**16.2 Loans**

	Name of trustee or connected party	Legal authority	Amount owing	
			2020/21 £	2019/20 £
Due to trustees and related parties			N/A	N/A
Due from trustees and related parties			N/A	N/A

**16.3 Other transaction(s) with trustees or related parties**

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	2020/21 £	2019/20 £
			N/A	N/A
			N/A	N/A
			N/A	N/A

**Note 17 Additional Disclosures**

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts.

None.
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