

# **IMANI COMMUNITY ASSOCIATION**

## **FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019**

Registered Charity No. 1010817

# IMANI COMMUNITY ASSOCIATION

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## IMANI COMMUNITY ASSOCIATION

### Report of the trustees for the year ended 31<sup>st</sup> March 2019

The trustees present their annual report and financial statements of the charity for the year ended 31<sup>st</sup> March 2019. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 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 published (FRS 102) (effective 1 January 2015).

### Objectives and activities

The purposes of the charity are:

To promote the benefit of the inhabitants of Manchester and the neighbourhood by association together with local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the objective of improving the conditions of life for the said inhabitants;

To establish, or secure the establishment of, a community centre and to maintain and manage the same in furtherance of these objectives; and the **main activities are:**

- **Regular self protection**, self preservation sessions for adults, parents and children. During these sessions the following areas are covered: anger management, stress, stress management techniques, anti-bullying, violence and anti-violence strategy; healing mechanism.
- **'Food for Thought Programme'** – train young people and their family helping them to build up self-confidence and assertiveness, i.e. advice, training and support, such as counselling. Providing food for participants is a main part of the programme. A great amount of time and effort is put into providing this food.
- **Fundraising functions** – to gain funds to help us continue to deliver the quality service that we have been providing over the last 30 years.
- **Just Giving'** - was set up in June 2013 to give people access to give donation into the organisation. This was cancelled towards the end of 2016 because a fee of £17 per month had to be paid and regular donations were not coming in through the Just Giving route. To date a £3 monthly payment is still paid into the Just Giving account and the charity is unable to find the payer.
- **Young People Group** – building up self-confidence to enable them to represent and speak for themselves. Their awareness, to be aware of some of the many dangerous situations that they constantly face and skills to enable them to deal with these challenges in a more competent and confident manner. Training young people and giving them support in applying for grants for themselves. Giving our young people valuable life experiences & skills to work as volunteers and preparing them for paid employment in the future. Adults do voluntary work at the Centre and use this as a stepping stone into paid work.
- **Family Fun Day** – to develop closer relationships between families, and provide a forum for families to socialise.
- **Link with other community groups** – forging relationships with other groups to maximise our efforts within the community.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the policies for the year.

## IMANI COMMUNITY ASSOCIATION

The charity furthers its charitable purposes for the public benefit through the activities outlined under the objectives and activities section.

**Building stronger communities:** the community association will become fit for purpose in the twenty-first century. Young people will engage in activities that will strengthen them as individuals and be diverted away from becoming victims of anti-social behaviour or engaging in anti-social behaviour, reducing bad behaviour in the community and making it stronger as a result.

Healthier and more active people and communities: making the charity fit for purpose will lead to more people taking responsibility within it as their liabilities will be limited. Young people will engage in activities designed to improve fitness, feelings of self-worth and self-respect improving physical, social and psychological well-being.

### **A review of our achievements and performance: How our activities delivered public benefit**

The main achievements during the year were:

Therapeutic crisis intervention – Much time is spent exploring the extensive range of issues people struggle with on a daily basis. It is intended to be stress-relieving, informative and has also helped to resolve problems within families and between other parties. The charity has met its aim of keeping an increased number of young people occupied through Martial Arts and other social activities. This has resulted in a large number of children grading each quarter, developing their confidence, commitment and their skill in martial arts. Also working with parents and their children which has resulted in more parents training alongside their children.

Imani were successful in gaining the Awards for All grant of £9,800 on 25.8.17 to continue its work with young people and their family. The lottery funding gave us a well needed boost, allowing us to get parents, children and volunteers away from the centre as a group, improving their social skills which is necessary and even more relevant these days.

### **Financial review**

Despite cutbacks on funding for young people, we continue to submit funding applications. The charity has undertaken a number of fundraising events. These include clothes and book sale; fun days where face painting, bouncy castle and food sales all generate funds for the charity. Members make financial donations and our landlords the Sisters of the Cross and Passion is our biggest financial supporter.

### **Investment powers and policy**

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in an interest bearing deposit account.

### **Reserves policy and going concern**

The balance held in unrestricted reserves at 31<sup>st</sup> March 2019 was £15,165 of which all are free reserves. The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered.

The Charity's main source of income is donations. The Trustees consider that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease.

## **IMANI COMMUNITY ASSOCIATION**

### **Risk management**

The trustees have conducted a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks.

### **Plans for Future Periods**

The Awards for All grant will be used for the following:

Continued therapeutic crisis intervention with our clients

Trustees will receive training and support to become better in governance and management of the charity.

Young people will have the opportunity to access a range of positive and challenging activities which will give them a solid basis on which to grow and develop working with other groups.

The charity would like to re-start our Parent-Empowerment sessions; working with young offenders/ex-offenders and recruit and train more volunteers.

### **Structure, governance and management**

The Charity is a registered charity and is constituted under a trust deed dated 1991 and updated in 2013.

### **Appointment of trustees**

New trustees are appointed by existing trustees and serve for one year after which they may put themselves forward for re-appointment. The Trust Deed provides for a minimum of three trustees with no more than three trustees due for re-appointment in any one year.

At the quarterly trustee meetings, the trustees agree the broad strategy and areas of activity for the Charity, including investment, reserves and risk management policies and performance. The day to day administration of the Charity is delegated to Marlene Wray, Trustee and Secretary.

### **Trustee induction and training**

The Trustees sought guidance from the Charity Commission website and also guidance from the Sisters of the Cross and Passion solicitors. The current Award for All grant received included finance for professional training for the Trustees

### **Reference and administrative information**

Charity Name: Imani Community Association

Charity Number: 1010817

### **Trustees**

Neville Ormsby	Chair of Trustees
Noel Morgan	Treasurer
Marlene Wray	Secretary

### **Principal Office**

The Imani Centre  
3A Oxford Place  
Victoria Park  
Manchester  
M14 5GS

## IMANI COMMUNITY ASSOCIATION

### Independent Examiners

Community Accountancy Service Limited  
The Grange  
Pilgrim Drive  
Beswick  
Manchester  
M11 3TQ

### Bankers

Nat West Bank plc  
Manchester City Centre Branch  
19 Market Street  
Manchester  
M1 1WR

### Trustees responsibilities in relation to the financial statements

The charity trustees 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).

The law applicable to charities in England and Wales 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 charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate 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 Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provision of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 8<sup>th</sup> October 2020 and signed on their behalf by:

-----  
Neville Ormsby  
CHAIR of TRUSTEES

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF  
IMANI COMMUNITY ASSOCIATION  
REGISTERED CHARITY NO. 1010817**

I report on the accounts of the charity, for the Year Ended 31<sup>st</sup> March 2019, which are set out on pages 6 to 14.

**Respective Responsibilities of Trustees and Examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity 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. The charity is preparing accrued accounts and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- 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 Examiners 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 below.

**Independent Examiner's Statement**

In connection with my examination, other than listed below, 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 have in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and to 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: ..... *A.M. King* .....

AM King FCCA  
Date: 8<sup>th</sup> October 2020

Community Accountancy Service Ltd  
The Grange, Pilgrim Drive, Beswick,  
Manchester, M11 3TQ

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED**  
**31 MARCH 2019**

		Unrestricted Funds	Restricted Funds	Total Funds Year Ended 31 March 2019	Total Funds Year Ended 31 March 2018
	Further Details	£	£	£	£
<b>Income from:</b>					
Donations and legacies	(3)	15,141	-	15,141	15,766
Income from charitable activities	(4)	-	-	-	9,800
Investment Income		6	-	6	1
<b>Total</b>		<b>15,147</b>	<b>-</b>	<b>15,147</b>	<b>25,567</b>
<b>Expenditure on:</b>					
Raising Funds	(5)	180	-	180	180
Charitable Activities	(5)	15,644	9,690	25,334	7,709
Other	(5)	18	-	18	41
<b>Total</b>		<b>15,842</b>	<b>9,690</b>	<b>25,532</b>	<b>7,930</b>
<b>Net income/(expenditure)</b>		<b>(695)</b>	<b>(9,690)</b>	<b>(10,385)</b>	<b>17,637</b>
Transfers between funds	(13)	-	-	-	-
<b>Net movement in funds</b>		<b>(695)</b>	<b>(9,690)</b>	<b>(10,385)</b>	<b>17,637</b>
<b>Reconciliation of funds</b>					
Total funds brought forward	(13)	15,860	9,690	25,550	7,913
<b>Total funds carried forward</b>	<b>(13)</b>	<b>15,165</b>	<b>-</b>	<b>15,165</b>	<b>25,550</b>

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 9 to 14 form part of these accounts.



**BALANCE SHEET AS AT 31 MARCH 2019**

	Notes	2019 £	2018 £
<b>Current assets:</b>			
Debtors	(10)	1,340	2,038
Cash at Bank & in Hand		19,140	25,133
Total current assets		<u>20,480</u>	<u>27,171</u>
<b>Liabilities:</b>			
Creditors: Amounts falling due within one year	(11)	5,315	1,621
Net current assets or liabilities		<u>15,165</u>	<u>25,550</u>
Total assets less current liabilities		15,165	25,550
<b>Total net assets or liabilities</b>		<u>15,165</u>	<u>25,550</u>
<b>The funds of the charity:</b>			
Restricted income funds	(13)	-	9,690
Unrestricted income funds	(13)	15,165	15,860
<b>Total charity funds</b>		<u>15,165</u>	<u>25,550</u>

Approved on behalf of the Trustees Management Committee

Neville Ormsby                      Chair of Trustees    -----

Marlene Wray                      Secretary                -----

Date: 8th October 2019

The notes on pages 9 to 14 form part of these accounts.

## Statement of Cash Flows for the year ending 31 March 2019

	Year Ended 31 March 2019 £	Year Ended 31 March 2018 £
<b>Net cash used in operating activities</b>	(5,999)	15,436
<b>Cash flows from investment activities:</b>		
Interest	6	1
Purchase of fixed assets	-	-
<b>Net cash provided by investing activities</b>	<u>6</u>	<u>1</u>
Increase/(decrease) in cash and cash equivalents during the year	(5,993)	15,437
Cash and cash equivalents brought forward	25,133	9,696
<b>Cash and cash equivalents carried forward</b>	<u><b>19,140</b></u>	<u><b>25,133</b></u>

## Notes to the accounts

**1. Accounting policies****(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16th July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

**(b) Funds structure**

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There is 1 restricted fund.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 13.

**(c) Income recognition**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

**(d) Expenditure Recognition**

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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

**(e) Irrecoverable VAT**

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

**(f) Allocation of support and governance costs**

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on type of expense. The allocation of support and governance costs is analysed in note 5.

**(g) Costs of raising funds**

The costs of raising funds consists of licences, promotional materials and fundraising costs.

**(h) Charitable Activities**

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 7.

**(i) Tangible fixed assets and depreciation**

All assets costing more than £500 are capitalised and valued at historical cost.

**(j) Realised gains and losses**

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

**(k) Pensions**

The charity currently does not administer contributions to a pension scheme on behalf of individuals.

**(l) Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**(m) Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**2. Related party transactions and trustees' expenses and remuneration**

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2018: £nil). Expenses paid to the trustees in the year totalled £nil (2018: £nil).

Joe Wray, the brother of trustee Marlene Wray, was paid £3,360 for freelance staff costs during the year (2018: £1,200 )

**3. Donations and Legacies**

	Unrestricted Year Ended 31 March 2019 £	Restricted Year Ended 31 March 2019 £	Total Funds Year Ended 31 March 2019 £	Total Funds Year Ended 31 March 2018 £
Donations	15,141	-	15,141	15,766
	15,141	-	15,141	15,766
Previous reporting period	15,766	-	15,766	

**4. Income from charitable activities**

	Unrestricted Year Ended 31 March 2019 £	Restricted Year Ended 31 March 2019 £	Total Funds Year Ended 31 March 2019 £	Total Funds Year Ended 31 March 2018 £
<b>Restricted grants:</b>				
Awards for All	-	-	-	9,800
	-	-	-	9,800
Previous reporting period	-	9,800	9,800	

**5. Expenditure**

	Education, Training and Support £	Year Ended 31 March 2019 £	Year Ended 31 March 2018 £
<b>Expenditure on raising funds:</b>			
Licences	180	180	180
	<u>180</u>	<u>180</u>	<u>180</u>
<b>Expenditure on charitable activities:</b>			
Training Courses	-	-	1,574
Consultancy Fees	1,500	1,500	1,200
Bank Charges	-	-	(1,889)
Travel Expenses	29	29	-
Volunteer Expenses	619	619	-
Activities & Events	3,474	3,474	-
Light and Heat	4,732	4,732	235
Repairs and Maintenance	1,750	1,750	1,268
Minor Equipment	1,715	1,715	610
Refreshments	2,242	2,242	2,185
Freelance Staff Costs	5,710	5,710	-
Waste Disposal	885	885	714
Cleaning	447	447	540
Telephone	881	881	285
Insurance	336	336	300
Governance	540	540	360
Post, Printing & Stationery	474	474	327
Depreciation	-	-	-
	<u>25,334</u>	<u>25,334</u>	<u>7,709</u>
<b>Other expenditure:</b>			
Sundry	18	18	41
	<u>18</u>	<u>18</u>	<u>41</u>
	<u>25,532</u>	<u>25,532</u>	<u>7,930</u>
Restricted funds		9,690	110
Unrestricted funds		15,842	7,820
		<u>25,532</u>	<u>7,930</u>

**6. Analysis of expenditure on charitable activities**

As per note 5.

**7. Allocation of governance and support costs**

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	General Support	Governance	Total	Basis of apportionment
Accountancy Fees	-	540	540	type of expense
	<u>-</u>	<u>540</u>	<u>540</u>	

**8. Analysis of staff costs**

	Year Ended 31 March 2019 £	Year Ended 31 March 2018 £
Wages and Salaries	-	-
Redundancy	-	-
Social Security Costs	-	-
Pension Costs	-	-
	-	-
Charitable activities	-	-
Support costs	-	-
	-	-

The average number of employees during the year was nil (previous year: nil).

The charity considers its key management personnel comprises the trustees. The total employment benefits, including employer pension contributions of the key management personnel were £nil. (2018: £nil). No employee has benefits in excess of £60,000 (previous year: none).

**9. Independent Examiner Fees**

	Year Ended 31 March 2019 £	Year Ended 31 March 2018 £
Independent examination fees	540	360
	540	360

**10. Analysis of debtors**

	2019 £	2018 £
Debtors	1,184	1,938
Prepayments	156	100
	1,340	2,038

Debtors and prepayments related to unrestricted funds both in 2019 and 2018.

**11. Creditors: amounts falling due within one year**

	2019 £	2018 £
Creditors	2,905	763
Short-term compensated absences (holiday pay)	-	-
Other creditors and accruals	2,410	858
Deferred income	-	-
	5,315	1,621

**12. Deferred income**

Deferred income comprises grants received for periods beyond the year end

Balance as at 1 April 2018

Amount released to income earned from charitable activities

Amount deferred in year

Balance at 31 March 2019

-  
-  
-  
-

**13. Analysis of charitable funds****Analysis of movements in unrestricted funds**

	Balance at 1 April 2018	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2019
	£	£	£	£	£
General Fund	15,860	15,147	(15,842)	-	15,165
	15,860	15,147	(15,842)	-	15,165

previous reporting period

	Balance at 1 April 2017	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2018
	£	£	£	£	£
General Fund	7,913	15,767	(7,820)	-	15,860
	7,913	15,767	(7,820)	-	15,860

Name of unrestricted fund:

General Fund

Description, nature and purpose of the fund

The "free reserves"

**Analysis of movements in restricted funds**

	Balance at 1 April 2018	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2019
	£	£	£	£	£
Awards for All	9,690	-	(9,690)	-	-
	9,690	-	(9,690)	-	-

Previous reporting period

	Balance at 1 April 2017	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2018
	£	£	£	£	£
Awards for All	-	9,800	(110)	-	9,690
	-	9,800	(110)	-	9,690

Name of restricted fund:

Awards for All

Description, nature and purpose of the fund

for therapeutic crisis intervention

**14. Analysis of net assets between funds**

	Unrestricted funds	Designated funds	Restricted funds	Total 2019
	£	£	£	£
Cash at bank and in hand	19,030	-	110	19,140
Other net current assets/(liabilities)	(3,865)	-	(110)	(3,975)
<b>Total</b>	<b>15,165</b>	<b>-</b>	<b>-</b>	<b>15,165</b>

Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2018
	£	£	£	£
Cash at bank and in hand	15,333	-	9,800	25,133
Other net current assets/(liabilities)	527	-	(110)	417
<b>Total</b>	<b>15,860</b>	<b>-</b>	<b>9,690</b>	<b>25,550</b>

**15. Financial Instruments**

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.

**16. Reconciliation of net movement in funds to net cash flow from operating activities**

	Year Ended 31 March 2019 £	Year Ended 31 March 2018 £
Net movement in funds	(10,385)	17,637
Add back depreciation	-	-
Deduct investment income	(6)	(1)
Decrease/(increase) in debtors	698	(1,518)
Increase/(decrease) in creditors	3,694	(682)
<b>Net cash used in operating activities</b>	<b>(5,999)</b>	<b>15,436</b>