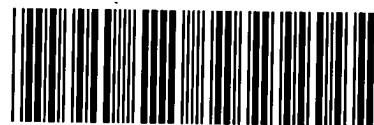


Company Registration Number - 07095017

The Charity Registration Number is :- 1135891

BISWG Limited
Report and Accounts
31 December 2016

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BISWG Limited

Report and accounts for the year ended 31 December 2016

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BISWG Limited

Company Registration Number - 07095017

Trustees' Annual Report for the year ended 31 December 2016

The Trustees present their Report and Accounts for the year ended 31 December 2016, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name.

The legal name of the charity is:- BISWG Limited

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1135891

Legal structure of the charity

The Governing Document is dated 04 September 2009

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

The principal operating address of the charity is:-

PO Box 65
Wadebridge,
PL27 9BU

The registered office of the charity for Companies Act purposes is the same as the operating address shown above

The Trustees in office on the date of the report and during the year ended 31 December 2016 were:-

Mrs J Burt - Chair
Mr G P Soulsby
Mrs K Y Russell (Resigned 22 June 2016)
Mr S Brazington
Mr R W Antrobus
Mr T Rucinski (Resigned 22 June 2016)
Ms J Thomas-Pilka (Resigned 22 June 2016)
Ms E Turner
Ms F Zinger (Resigned 22 June 2016)
Mr A Mantell (Appointed 22 June 2016)
Mr D England (Appointed 22 June 2016)
Mr M Conway (Appointed 13 November 2015)
Miss L Jooste (Appointed 17 July 2017)

BISWG Limited

Company Registration Number - 07095017

Trustees' Annual Report for the year ended 31 December 2016

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The objective of the Charity is to raise awareness and advance the education and training of the public and in particular those with brain injuries, their families and carers and also professionals working within the field of brain injury.

The Charity will meet its objectives by the provision of seminars, conferences and forums. The Charity will also provide grants to attend educational courses on the subject of brain injury in order to enhance the skills and knowledge of professionals working in the field of brain injury.

The main activities undertaken in relation to those purposes during the year.

Renowned Australian Social Worker and Academic Dr Grahame Simpson led two workshops for BISWG in February 2016 on the subjects of Building Resilience and the Assessment and Management of Suicidality. These were both fully booked and free grant assisted places were provided for social workers who work in the public sector.

Beyond the Rhetoric: Recent Legal Changes which affect people with brain injury
BISWG ran a successful conference on 22 June 2016 in Manchester. The event addressed issues which legal changes have had upon people with acquired brain injuries. The event was attended by approximately 120 people. BISWG were able to provide free delegate space for social workers working in the public sector which ensures that those most in need of information and training are able to access the required information.

Practice Guidance for Acquired Brain Injury

A publication which focuses on Acquired Brain Injury was produced in 2016 in conjunction with the British Association of Social Work. This short piece of information aimed to flag key issues about brain injury to enable social workers to identify ABI as a possible issue. The publication was made available through BASW and BISWG websites. BISWG were successful in securing sponsorship of the publication and a printed version of the publication was available and distributed to 19,000 social workers through the publication Professional Social Work.

Practice Guidance Events

BISWG organised three workshops in conjunction with the publication of the Practice Guidance - these would take place in early 2017 and full reports will be provided in the report for the year end December 2017.

Regional Group Meetings

Regional forums provide opportunities for further support and education. Currently BISWG has groups in the South West, North West and London. The groups aim to provide quarterly networking meetings which are free of charge to attend

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

BISWG Limited

Company Registration Number - 07095017

Trustees' Annual Report for the year ended 31 December 2016

Structure, governance and management of the charity

The charity is run by Chloe Hayward under the leadership of the trustees.

New members are sought after undertaking a skills and location survey of current trustees. Potential trustees are then invited to speak with the Chair and attend meetings prior to commitment

Financial review

The charity's financial position at the end of the year ended 31 December 2016

The financial position of the charity at 31 December 2016 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2016	2015
	£	£
Net expenditure	(779)	(1,883)
Unrestricted Revenue Funds available for the general purposes of the charity	38,000	38,779
Total Funds	38,000	38,779

Financial review of the position at the reporting date, 31 December 2016 .

The net deficit for the year amounted to £779 (2014 : £1,833).

The deficit for the year has arisen due to a Board decision to reduce BISWG Limited's reserves in order to be able to offer more grants and free conference places, particularly to statutory workers who do not have access to training through their employment. Thanks to the general support of our sponsors, as well as the decision to further reduce our reserves, in the last year BISWG Limited has been pleased to provide £1,249 in grants to individuals and free places to our conferences, which meets our aim to support service users by educating professionals who work with people with brain injuries.

Policies on reserves.

As at 31 December 2016 general unrestricted reserves amounted to £36,117.

The Board of Trustees have reviewed the reserves of the Charity and it is their intention to keep a balance of income sufficient to provide enough funds at all times to enable them to meet their objectives.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

BISWG Limited

Company Registration Number - 07095017

Trustees' Annual Report for the year ended 31 December 2016

Statement of the Directors Trustees's Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) .

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 7 to 18.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 13 September 2017.

BISWG Limited

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 December 2016

I report on the financial statements of the charitable company on pages 7 to 18 for the year ended 31 December 2016 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) published by the Charity Commission in England & Wales (CCEW) , effective January 2015 (The SORP), under the historical cost convention and the accounting policies set out on page 11.

Respective responsibilities of the Trustees and the Independent Examiner

As described on page 4, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice , applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit under any legal provision, or otherwise, and is eligible for independent examination, it is my responsibility to:-

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

Basis of Independent Examiner's Statement and scope of work undertaken

I conducted my examination in accordance with the General Directions given by the Charity Commission under section 145(5)(b) of the Act, setting out the duties of an Independent Examiner in relation to the conducting of an Independent Examination. An Independent Examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit , and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the Independent Examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

BISWG Limited

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above , in connection with my examination, I can confirm that :-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with General Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

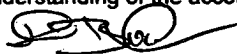
and that no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material respect the requirements :-

to keep accounting records in accordance with Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

to prepare financial statements which accord with the accounting records and comply with the accounting requirements of Section 396 of the Companies Act 2006 and The Charities Act 2011 and;

have been prepared in accordance with the requirements of Section 396 of the Companies Act 2006 and and with the methods and principles set out in the FRS102 Statement of Recommended Practice - Accounting and Reporting by Charities (effective January 2016)

have not been met or to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached;



David Blood - Independent Examiner

Chartered Certified Accountants

The Gables
Yonder Meadow
Stoke Gabriel
Totnes
TQ9 6QE

This report was signed on 13 September 2017

BISWG Limited - Statement of Financial Activities for the year ended 31 December 2016

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 December 2016, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2016 £	2016 £	2016 £	2016 £
Income & Endowments from:					
Charitable activities	A2	23,235	-	23,235	14,425
Investments	A4	1,380	-	1,380	1,345
Total income	A	24,615	-	24,615	15,770
Expenditure on:					
Charitable activities	B2	25,394	-	25,394	17,653
Total expenditure	B	25,394	-	25,394	17,653
Net expenditure for the year		(779)	-	(779)	(1,883)
Net income after transfers	A-B-C	(779)	-	(779)	(1,883)
Net movement in funds		(779)	-	(779)	(1,883)
Reconciliation of funds:-					
	E				
Total funds brought forward		38,779	-	38,779	40,662
Total funds carried forward		38,000	-	38,000	38,779

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

BISWG Limited - Statement of Financial Activities for the year ended 31 December 2016

	SORP Ref	Prior Year Unrestricted Funds 2015 £	Prior Year Restricted Funds 2015 £	Prior Year Total Funds 2015 £
Income & Endowments from:				
Charitable activities	A2	14,425	-	14,425
Investments	A4	1,345	-	1,345
Total income	A	15,770	-	15,770
Expenditure on:				
Charitable activities	B2	17,653	-	17,653
Total expenditure	B	17,653	-	17,653
Net expenditure for the year		(1,883)	-	(1,883)
Transfers between funds	C	-	-	-
Net income after transfers		(1,883)	-	(1,883)
Other recognised gains/(losses)		-	-	-
Net movement in funds		(1,883)	-	(1,883)
Reconciliation of funds:-	E			
Total funds brought forward		40,662	-	40,662
Total funds carried forward		38,779	-	38,779

All activities derive from continuing operations

BISWG Limited - Resources applied in the year ended 31 December 2016 towards fixed assets for Charity use:-

	2016 £	2015 £
Funds generated in the year as detailed in the SOFA	(779)	(1,883)
Net resources available to fund charitable activities	(779)	(1,883)

The notes attached on pages 11 to 18 form an integral part of these accounts.

BISWG Limited - Statement of Financial Activities for the year ended 31 December 2016

Movements in revenue and capital funds for the year ended 31 December 2016

Revenue accumulated funds

	Unrestricted Funds 2016 £	Restricted Funds 2016 £	Total Funds 2016 £	Last year Total Funds 2015 £
Accumulated funds brought forward	38,779	-	38,779	40,662
Recognised gains and losses before transfers	(779)	-	(779)	(1,883)
	38,000	-	38,000	38,779
Closing revenue funds	38,000	-	38,000	38,779

BISWG Limited

Income and Expenditure Account for the year ended 31 December 2016 as required by the Companies Act 2006

	2016 £	2015 £
Income		
Income from operations	23,235	14,425
Investment income		
Income from investments, other than interest receivable	1,380	1,345
Gross income in the year before exceptional items	24,615	15,770
Gross income in the year including exceptional items	24,615	15,770
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	25,394	17,653
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	25,394	17,653
Net income before tax in the financial year	(779)	(1,883)
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	(779)	(1,883)
Retained surplus for the financial year	(779)	(1,883)

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 11 to 18 form an integral part of these accounts.

Biswg Limited - Balance Sheet as at 31 December 2016

	SORP		2016	2015
	Note	Ref	£	£
Current assets		B		
Debtors	5	B2	4,352	403
Cash at bank and in hand		B4	44,154	41,376
Total current assets			<u>48,506</u>	<u>41,779</u>
Creditors: amounts falling due within one year	6	C1	<u>(10,506)</u>	<u>(3,000)</u>
Net current assets			38,000	38,779
The total net assets of the charity			<u>38,000</u>	<u>38,779</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds

Unrestricted Revenue Funds	9	D3	38,000	38,779
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Designated Funds

Total charity funds			<u>38,000</u>	<u>38,779</u>
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The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 6.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.

Chairperson
Trustee



Approved by the board of trustees on 13 September 2017

BISWG Limited

Notes to the Accounts for the year ended 31 December 2016

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) published by the Charity Commission in England & Wales (CCEW) ,effective January 2016, (The SORP), and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Risks and future assumptions

If this applies , enter suitable text to comply with 3.14 of the SORP, including the statement that the charity is a public benefit entity

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

BISWG Limited

Notes to the Accounts for the year ended 31 December 2016

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Membership subscriptions

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

The income from a membership subscription received by the charity where the subscription purchases the right to services or benefits is recognised as income from charitable activities.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Allocating costs to activities

Direct costs that are specifically related to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities.

The basis for apportionment, which is consistently applied, and proportionate to the circumstances, is :-

Staffing - on the basis of time spent in connection with any particular activity.

Staffing - on a per capita basis, based on the number of people employed within any particular activity.

Premises related costs - on the proportion of floor area occupied by a particular activity.

Non specific support costs - on the basis of the usage of resources, in terms of time taken, capacity used, request made or other measures

Estimation techniques used in apportioning costs - give details

BISWG Limited

Notes to the Accounts for the year ended 31 December 2016

Policies relating to assets, liabilities and provisions and other matters.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

5 Debtors

	2016	2015
	£	£
Trade debtors	-	270
Prepayments and accrued income	4,352	133
	<u>4,352</u>	<u>403</u>

6 Creditors: amounts falling due within one year

	2016	2015
	£	£
Accruals	1,750	2,135
Deferred Income - Unrestricted & designated funds	8,756	865
	<u>10,506</u>	<u>3,000</u>

7 Income and Expenditure account summary

	2016	2015
	£	£
At 1 January 2016	38,779	40,662
Loss after tax for the year	(779)	(1,883)
At 31 December 2016	<u>38,000</u>	<u>38,779</u>

BISWG Limited

Notes to the Accounts for the year ended 31 December 2016

8 Particulars of how particular funds are represented by assets and liabilities

At 31 December 2016

	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Investments at valuation:-				
Current Assets	48,506	-	-	48,506
Current Liabilities	(10,506)	-	-	(10,506)
	38,000	-	-	38,000

At 1 January 2016

	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Investments at valuation:-				
Current Assets	41,779	-	-	41,779
Current Liabilities	(3,000)	-	-	(3,000)
	38,779	-	-	38,779

9 Change in total funds over the year as shown in Note 8 , analysed by individual funds

	Funds brought forward from 2015 £	Movement in funds in 2016 See Note 10 £	Transfers between funds in 2016 See Note 0 £	Funds carried forward to 2017 £
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	38,779	(779)	-	38,000
Total unrestricted and designated funds	38,779	(779)	-	38,000
Total charity funds	38,779	(779)	-	38,000

10 Analysis of movements in funds over the year as shown in Note 9

	Income 2016 £	Expenditure 2016 £	Other Gains & Losses 2016 £	Movement in funds 2016 £
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	24,615	(25,394)	-	(779)
	24,615	(25,394)	-	(779)

BISWG Limited

Notes to the Accounts for the year ended 31 December 2016

11 The purposes for which the funds as detailed in note 9 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds

These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

12 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required not exceeding £10 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

BISWG Limited

Detailed analysis of income and expenditure for the year ended 31 December 2016 as required by the SORP 2015

This analysis is classssified by conventional nominal descriptions and not by activity.

13 Income from charitable activities - Trading Activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2016	2016	2016	2015
	£	£	£	£
Primary purpose and ancillary trading				
Conference and seminar fee income	20,920	-	20,920	11,115
Membership subscriptions and donations	2,315	-	2,315	3,310
Total Primary purpose and ancillary trading	23,235	-	23,235	14,425

14 Total Income from charitable activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	£	£	£	£
	2016	2016	2016	2015
Total income from charitable trading	23,235	-	23,235	14,425
Total from charitable activities	23,235	-	23,235	14,425

15 Investment income

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2016	2016	2016	2015
	£	£	£	£
Investment Income	1,380	-	1,380	1,345
Total investment income	1,380	-	1,380	1,345

16 Expenditure on charitable activities - Direct spending

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2016	2016	2016	2015
	£	£	£	£
Conference costs	10,572	-	10,572	3,022
Total direct spending	10,572	-	10,572	3,022

Total direct spending	859	2019	-	2019	2018
Contract costs		2019	-	2019	2018
		2019	2018	2019	2018
		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		Current Year	Current Year	Current Year	Prior Year

18 Expenditure on charitable activities - Direct spending

Total investment income	12	2019	-	2019	2018
Investment income		2019	-	2019	2018
		2019	2018	2019	2018
		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		Current Year	Current Year	Current Year	Prior Year

19 Investment income

Total from charitable activities	24	2019	-	2019	2018
Total income from charitable activities		2019	-	2019	2018
		2019	2018	2019	2018
		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		Current Year	Current Year	Current Year	Prior Year

20 Total income from charitable activities

Trading		2019	-	2019	2018
Total primary purpose and ancillary		2019	-	2019	2018
Membership subscriptions and donations		2019	-	2019	2018
Conference and seminar fee income		2019	-	2019	2018
Primary purpose and ancillary trading		2019	2018	2019	2018
		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		Current Year	Current Year	Current Year	Prior Year

21 Income from charitable activities - Trading activities

This analysis is classified by conventional nominal descriptions and not by activity.

2019 2018

Detailed analysis of income and expenditure for the year ended 31 December 2019 as required by the

BIGMC Limited

BISWG Limited

Detailed analysis of income and expenditure for the year ended 31 December 2016 as required by the SORP 2015

17 Expenditure on charitable activities- Grant funding of activities

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2016	2016	2016	2016
		£	£	£	£
Grants made to individuals		1,249	-	1,249	4,231
Total grantmaking costs	B2c	1,249	-	1,249	4,231

18 Support costs for charitable activities

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2016	2016	2016	2016
		£	£	£	£
Administrative overheads					
Telephone, fax and internet		60	-	60	83
Stationery and printing		880	-	880	579
Subscriptions		35	-	35	102
Software licences and expenses		360	-	360	630
Liability and contents insurance		347	-	347	337
Sundry expenses		1	-	1	191
Trustees' travel, accommodation,		1,335	-	1,335	168
Administrator fees		9,545	-	9,545	6,632
External conferences and publicity		42	-	42	471
Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees					
As detailed in Note 19		870	-	870	1,150
Financial costs					
Bank charges		98	-	98	57
Support costs before reallocation		13,573	-	13,573	10,400
Total support costs		13,573	-	13,573	10,400

The basis of allocation of costs between activities is described under accounting policies

BISWG Limited

Detailed analysis of income and expenditure for the year ended 31 December 2016 as required by the SORP 2015

19 Other Expenditure - Governance costs

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2016	2016	2016	2015
	£	£	£	£
Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees				
			2016	2015
			£	£
Assurance -Non audit or examination	870	-	870	1,150
Total additional fees included in support costs at Note 18	870	-	870	1,150

20 Total Charitable expenditure

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2016	2016	2016	2015
	£	£	£	£
Total direct spending	B2a 10,572	-	10,572	3,022
Total grantmaking costs	B2c 1,249	-	1,249	4,231
Total support costs	B2d 13,573	-	13,573	10,400
Total charitable expenditure	B2 25,394	-	25,394	17,653