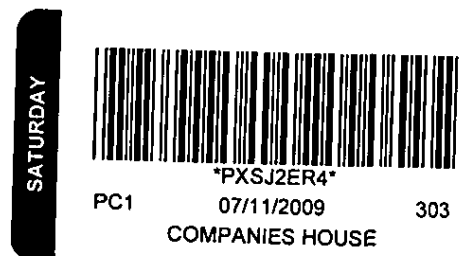


REGISTRAR OF COMPANIES

**The
Commonwealth
Society
for the
Deaf**

**Annual Report and Financial
Statements**

31 May 2009



Company Limited by Guarantee
Registration Number
2739343 (England and Wales)

Charity Registration Number
1013870

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charitable company, its trustees and advisers 1

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Reference and administrative details of the charitable company, its trustees and advisers

Patron	HRH The Duke of York KG KCVO ADC
Vice Patron	The Rt. Hon. The Baroness Chalker of Wallasey PC
Directors	H Daya BSc FRCS (ORL) (Medical Adviser) D A Dougan BSc FBDO MIADO MSc J K Fincham Ph.D BA (Hons) (Chairman) P Fossey-Chalmers SRN (Vice Chairman and Honorary Technical Adviser) W T Fraser-Allen BA (Hons) ACA (Honorary Treasurer) M C Harper CMG MA M Nolan PhD D K Prasher BSc (Hons) J E Roberts I G Tucker OBE PhD (Education Adviser)
Company secretary	S W Green
Chief Executive	G Williams
Registered office	34 Buckingham Palace Road London SW1W 0RE
Company registration number	2739343 (England and Wales)
Charity registration number	1013870
Auditors	Buzzacott LLP 12 New Fetter Lane London EC4A 1AG
Bankers	Lloyds TSB plc Butler Place Branch Caxton Street London SW1H 0PR

Directors' report Year to 31 May 2009

The directors, who are also the trustees for the purposes of the Charities Act, present their statutory report together with the financial statements of The Commonwealth Society for the Deaf for the year ended 31 May 2009. The report has been prepared in accordance with Part VI of the Charities Act 1993 and it is also the report of the directors for the purposes of the Companies Act 2006.

The financial statements have been prepared in accordance with the accounting policies set out on pages 12 and 13 of the attached financial statements and comply with the charitable company's memorandum and articles of association, applicable laws and the requirements of Statement of Recommended Practice on "Accounting and Reporting by Charities" issued in March 2005.

The Commonwealth Society for the Deaf is also known as Sound Seekers.

GOVERNANCE, STRUCTURE AND MANAGEMENT

Governance

The Society is governed by a Board of Directors which meets no less than five times per year in order to direct and manage the work of the organisation. The Board appoints from their number a Chairman, Vice Chairman and Treasurer, who oversee the work of the Society between Board meetings.

The following directors were in office at 31 May 2009 and served throughout the year, except where shown.

Director	Appointed/Resigned/Deceased
H Daya BSc FRCS (ORL)	
J A Davis FCIS	Deceased 27 November 2008
D A Dougan BSc FBDO MIADO Msc	
J K Fincham PhD BA (Hons)	Appointed Chairman 29 April 2009
P Fossey Chalmers SRN	Appointed Vice Chairman 29 April 2009
W T Fraser-Allen BA (Hons) ACA	
M C Harper CMG MA	
M Nolan PhD	
D K Prasher BSc (Hons)	
J E Roberts	
I G Tucker OBE PhD	
P A Wood	Resigned 29 April 2009

In accordance with Article 41, P Fossey Chalmers, I G Tucker and J E Roberts retire by rotation at the Annual General Meeting and being eligible, also offer themselves for re-election.

Company secretary

S W Green

GOVERNANCE, STRUCTURE AND MANAGEMENT (CONTINUED)

Governance (continued)

Upon joining the Board of Directors, trustees are provided with a pack including information provided by the Charity Commission explaining their legal responsibilities, together with relevant information about the Society, including a copy of the charitable company's governing documents.

No directors received any remuneration from the Society during the year (2008 - £nil). £1,774 (2008 - £258) was reimbursed to directors during the year and relates to costs incurred in the UK and visiting the Society's overseas projects.

Statement of directors' responsibilities

The charitable company's directors are responsible for preparing the annual report and financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the directors to prepare financial statements which give a true and fair view of the state of affairs of the charitable company at the end of the financial year and of its surplus or deficit for the financial year. In preparing financial statements giving a true and fair view, the directors are required to:

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

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the Society and to enable them to ensure that the financial statements comply with the Companies Act 2006. The directors are also responsible for safeguarding the assets of the Society and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors confirm that so far as each director is aware, there is no relevant audit information of which the Society's auditors are unaware. Each director has taken all the steps that they ought to have taken as a director in order to make themselves aware of any relevant audit information and to establish that the Society's auditors are aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of s418 of the Companies Act 2006.

GOVERNANCE, STRUCTURE AND MANAGEMENT (CONTINUED)

Structure and management reporting

The Board of Directors delegates responsibility for the day to day management of the Society to the Chief Executive, who reports to the Board at each of their meetings, which take place at least five times per year. The Board have also set up a sub committee structure (Finance Marketing and Fundraising; Education; Projects), to which the Chief Executive reports on developments. Sub committees also have delegated responsibilities, as well as providing advice and submitting recommendations to the Board of Directors.

Risk management

The directors have assessed the major risks to which the Society is exposed, in particular those relating to the specific operational areas of the Society and its finances. The directors believe that by monitoring reserve levels, by ensuring controls exist over key financial systems, and by examining the operational and business risks faced by the Society, they have established effective systems to mitigate those risks.

ACTIVITIES, SPECIFIC OBJECTIVES AND RELEVANT POLICIES

Activities and specific objectives

The Society's mission is to provide, and work to improve essential equipment, skills and knowledge within developing countries that enable the needs of deaf people and those suffering impaired hearing, especially children, to be addressed.

The main objectives for the financial year were:

- ◆ The running of a training course in Uganda on the maintenance of audiology technology (AMT).
- ◆ To continue to support the HARK! project in the Gambia.
- ◆ To continue to develop the Tanzania HARK! Project.
- ◆ To continue to support the Sierra Leone HARK! Project.
- ◆ To continue to support the HARK! project in Pune, India.
- ◆ To commence the set up phase for a HARK project in Ghana.
- ◆ To continue the set-up phase for a HARK! project in Zambia.
- ◆ Preparatory work for the Society's 50th Anniversary conference.
- ◆ Ongoing fundraising for projects and running costs.

ACTIVITIES, SPECIFIC OBJECTIVES AND RELEVANT POLICIES (continued)

Public benefit statement

The directors (who also act as trustees for the charitable activities of The Commonwealth Society for the Deaf) confirm that they have complied with their duty under section 4 of the Charities Act 2006. They have considered the public benefit guidance published by the Charity Commission and believe that they have followed its guidance in this area. The annual report gives a detailed description of the activities undertaken by the charitable company during the period in furtherance of its charitable purposes, and the directors are satisfied that all such activities provide a public benefit.

Achievements and performance

Audiology Maintenance Course

An AMT course took place in July/August 2008 at our Ugandan academic partner's campus; Kyambogo University in Kampala. Seven students, representing Sierra Leone, The Gambia, Tanzania, Sri Lanka and Ethiopia took part in the course.

Tanzania HARK!

Significant progress was made during the year in the setting up of the HARK! Tanzania project. The HARK! mobile audiology clinic and audiology equipment arrived at Muhimbili Hospital, Dar es Salaam. Dr Godfrey Perfect Kishevo travelled to the UK to commence his Society sponsored MSc in Audiology at UCL Ear Institute, and two clinical staff from the hospital commenced their Diploma in Clinical Audiology at Nairobi University.

The Gambia HARK!

This year saw The Gambia HARK! team continue to develop the outreach service, with visits of the mobile clinic reaching out across the country, and a further two technicians attached to the project attending the Societies AMT course in Uganda.

Sierra Leone HARK!

The Sierra Leone HARK! project came to an end during the financial year, having set firm foundations upon which the country's Ministry of Health can now further develop its audiology services.

Pune HARK!

The financial year saw the commencement of the HARK! Pune project's outreach programme, delivering much-needed ear-care services to outlying towns and villages of the Maharashtra region of India.

ACTIVITIES, SPECIFIC OBJECTIVES AND RELEVANT POLICIES (continued)

Achievements and performance (continued)

Zambia HARK!

Progress was made in the setting up of a HARK! project for Zambia, with a suite of audiology equipment being provided to University Training Hospital, Lusaka. The mobile clinic for the country was also commissioned.

Fundraising

During the year the Society was successful in securing important funding for existing and future projects.

FINANCIAL REVIEW

Results for the year

Incoming resources for the year totalled £512,532 up £10,918 against 2008.

The main area of expenditure was the direct cost of overseas projects, which totalled £333,398 (2008 - £381,569).

The cost of generating funds has decreased by £15,939 to £55,172 mainly due to a decrease in related staff costs. Governance costs totalled £13,854 for the year (2008 - £11,300).

The surplus for the year was £110,108 (2008 - £37,634).

Reserves policy and financial position

Reserves policy

The Society aims to maintain its unrestricted reserves to cover at least the following:

- (a) Net investment in fixed assets (other than those financed by restricted funds);
- (b) Three months operating expenditure other than expenditure on projects only incurred following receipt of donations of a restricted nature; and
- (c) Cessation costs.

Financial position

The balance sheet shows total funds of £605,612.

These funds include an amount of £347,979, which is restricted. These monies have either been raised for, and their use restricted to specific purposes, or they comprise donations subject to donor imposed conditions. Full details of these restricted funds can be found in note 14 to the financial statements together with an analysis of movements in the year.

Directors' report Year to 31 May 2009

FINANCIAL REVIEW (continued)

Reserves policy and financial position (continued)

Financial position (continued)

Funds totalling £1,015 have been designated, or set aside, by the directors for specific purposes. These purposes and an analysis of the movements on the funds are set out in note 15 to the financial statements.

General funds of the charity at 31 May 2009 total £256,618.

The directors consider that this level of free reserves matches the parameters set out in the charitable company's reserves policy above and they, therefore, consider free reserves to be adequate but not excessive.

The charitable company's assets

Acquisitions and disposals of fixed assets during the year are recorded in the notes to the financial statements.

Approved by the directors and signed on their behalf by:

William Fraser-Allen

Director

Approved by the directors on: 12 October 2009

Report of the independent auditors to the members of The Commonwealth Society for the Deaf

We have audited the financial statements on pages 10 to 20 which have been prepared under the historical cost convention and the accounting policies set out on pages 12 and 13.

This report is made solely to the company's members, as a body, in accordance with Section 495 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

As described on page 3 the directors (who also act as trustees for the charitable activities of The Commonwealth Society for the Deaf) are responsible for the preparation of the directors' report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and for being satisfied that the financial statements give a true and fair view as set out in the Statement of Directors' Responsibilities.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view, have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice and have been properly prepared in accordance with the Companies Act 2006. We also report to you whether, in our opinion, the information given in the Directors' report is consistent with the financial statements.

In addition, we report to you if, in our opinion, the charitable company has not kept adequate accounting records, if the charitable company's financial statements are not in agreement with the accounting records and returns, if we have not received all the information and explanations we require for our audit, or if certain disclosures of directors' remuneration specified by law are not made.

We read other information contained in the annual report, and consider whether it is consistent with the audited financial statements. The other information comprises only the Directors' report. We consider the implications for our report if we become aware of any apparent misstatements or material inconsistencies with the financial statements. Our responsibilities do not extend to any other information.

Independent auditors' report 31 May 2009

Basis of opinion

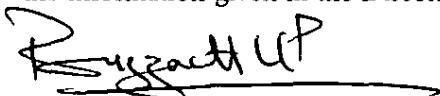
We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charitable company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance as to whether the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In our opinion:

- ◆ the financial statements give a true and fair view of the state of the charitable company's affairs as at 31 May 2009 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- ◆ the financial statements have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- ◆ the financial statements have been prepared in accordance with the Companies Act 2006; and
- ◆ the information given in the Directors' report is consistent with the financial statements.



Avnish Savjani, Senior Statutory Auditor
For and on behalf of Buzzacott LLP, Statutory Auditor
Chartered Accountants and Registered Auditors
12 New Fetter Lane
London
EC4A 1AG

30 October 2009

Statement of financial activities Year to 31 May 2009

	Notes	Unrestricted funds £	Restricted funds £	2009 Total funds £	2008 Total funds £
Income and expenditure					
Incoming resources					
Incoming resources from generated funds					
. Voluntary income	1	174,651	60,150	234,801	137,361
. Activities for generating funds	2	23,008	—	23,008	64,314
. Interest receivable		15,593	—	15,593	23,299
Incoming resources from charitable activities					
	3	—	239,130	239,130	276,640
Total incoming resources		213,252	299,280	512,532	501,614
Resources expended					
Cost of generating funds	4	55,172	—	55,172	71,111
Charitable activities	5	47,057	286,341	333,398	381,569
Governance costs	6	13,854	—	13,854	11,300
Total resources expended		116,083	286,341	402,424	463,980
Net incoming resources before transfers	7	97,169	12,939	110,108	37,634
Transfers between funds		(11,662)	11,662	—	—
Net movements in funds		85,507	24,601	110,108	37,634
Fund balances brought forward at 1 June 2008		172,126	323,378	495,504	457,870
Fund balances carried forward at 31 May 2009		257,633	347,979	605,612	495,504

There were no gains and losses in the period other than those included in the statement above.

There is no difference between the net movement in funds stated above, and the historical cost equivalent.

All of the charitable company's activities derived from continuing operations during the above two financial periods.

Balance sheet 31 May 2009

	Notes	2009 £	2009 £	2008 £	2008 £
Fixed assets					
Tangible assets	11		90,031		77,183
Current assets					
Debtors	12	74,110		10,591	
Short term deposits		404,733		329,732	
Cash at bank and in hand		53,676		95,745	
		<u>532,519</u>		<u>436,068</u>	
Creditors: amounts falling due within one year	13	<u>(16,938)</u>		<u>(17,747)</u>	
Net current assets			<u>515,581</u>		<u>418,321</u>
Total net assets			<u>605,612</u>		<u>495,504</u>
Represented by:					
Funds and reserves					
Income funds:					
Restricted funds	14		347,979		323,378
Unrestricted funds					
. General fund			256,618		171,111
. Designated funds	15		<u>1,015</u>		<u>1,015</u>
			<u>605,612</u>		<u>495,504</u>

Approved by the directors
and signed on their behalf by:

William Fraser-Allen

Director

Approved by the directors on: 12 October 2009

Principal accounting policies 31 May 2009

Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with the requirements of the Companies Act 2006. Applicable United Kingdom accounting standards (United Kingdom Generally Accepted Accounting Practice) and the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP 2005) have been followed in these financial statements.

Incoming resources

Cash donations, legacies and collections are treated as income in the year in which they are received.

Gifts in kind (being equipment for distribution to needy organisations and individuals) is recognised in the year in which it is onwardly distributed.

Income from special events is included in the year in which the event takes place.

Income from investments, including, where appropriate, inputted tax credits and gift aid income are accounted for on a receivable basis.

The value of voluntary help is not included in the financial statements.

Resources expended and the basis of apportioning costs

Expenditure is included in the statement of financial activities when incurred and includes attributable VAT which cannot be recovered.

Resources expended comprise the following:

- a. The costs of generating funds include the salaries, direct costs and overheads associated with generating donated income.
- b. The costs of charitable activities comprise expenditure on the charitable company's primary charitable purposes as described in the directors' report.

The majority of costs are directly attributable to specific activities. Certain shared costs are apportioned to activities in furtherance of the objects of the Society. Staff costs are apportioned on the basis of estimated staff hours.

- c. Governance costs comprise costs which are directly attributable to legal procedures necessary for compliance with statutory requirements.

Principal accounting policies 31 May 2009

Gifts in kind

Gifts for onward distribution to beneficiaries of the Society are included at their market value as assessed by a qualified professional.

Tangible fixed assets

All assets costing more than £1,000 and with an expected useful life exceeding one year are capitalised.

Tangible fixed assets are capitalised and depreciated at the following annual rates in order to write them off over their estimated useful lives:

- ♦ Hark! vehicles 33.3% per annum based on cost
- ♦ Office equipment 10% per annum based on cost

Fund accounting

Restricted funds comprise monies raised for, or their use restricted to, a specific purpose, or contributions subject to donor imposed conditions.

Designated funds comprise monies set aside out of unrestricted general funds for specific future purposes or projects.

General funds represent those monies which are freely available for application towards achieving any charitable purpose that falls within the charitable company's objects.

Cash flow

The financial statements do not include a cash flow statement because the Society, as a small reporting entity, is exempt from the requirement to prepare such a statement under Financial Reporting Standard 1 "Cash flow statements".

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the net movement in funds.

Leased asset

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged on a straight line basis over the lease term.

Notes to the financial statements 31 May 2009

1 Voluntary income

	Unrestricted funds £	Restricted funds £	2009 Total funds £	2008 Total funds £
Donations				
. General donations (including Trust funds)	160,437	—	160,437	44,053
. Gift Aid donations	14,214	—	14,214	8,550
. Donated equipment for use abroad	—	60,150	60,150	84,758
	174,651	60,150	234,801	137,361

2 Incoming resources from activities for generating funds

	Unrestricted funds £	Restricted funds £	2009 Total funds £	2008 Total funds £
Manchester Dog Racing	8,233	—	8,233	—
Monday Lottery	—	—	—	3,755
Dinner	1,875	—	1,875	48,559
People for People	12,900	—	12,900	12,000
	23,008	—	23,008	64,314

3 Incoming resources from charitable activities

	Unrestricted funds £	Restricted funds £	2009 Total funds £	2008 Total funds £
Training	—	11,899	11,899	6,173
Hark! The Gambia	—	5,000	5,000	97,907
Hark! Ghana	—	—	—	54,546
Hark! India (Pune)	—	—	—	10,000
Hark! Sierra Leone	—	—	—	10,000
Hark! Zambia	—	85,220	85,220	64,846
Hark! Cameroon	—	64,846	64,846	—
Hark! Tanzania	—	7,550	7,550	33,168
Kenya	—	64,615	64,615	—
	—	239,130	239,130	276,640

4 Cost of generating funds

	Unrestricted funds £	Restricted funds £	2009 Total funds £	2008 Total funds £
Fundraising costs				
· Staff costs and fees	39,527	—	39,527	38,535
· Manchester Dog Racing	2,240	—	2,240	—
· Dinner 2008	3,852	—	3,852	21,835
· Other costs	9,553	—	9,553	10,741
	55,172	—	55,172	71,111

5 Cost of charitable activities

	Unrestricted funds £	Restricted funds £	2009 Total funds £	2008 Total funds £
Staff costs and fees	16,944	55,689	72,633	73,523
Office and other costs	30,113	—	30,113	32,077
Equipment for use abroad	—	60,150	60,150	84,758
Training	—	23,508	23,508	10,020
Hark! The Gambia	—	22,304	22,304	116,625
Hark! Ghana	—	15,769	15,769	1,491
Hark! India (Pune)	—	11,748	11,748	9,248
Hark! Sierra Leone	—	7,630	7,630	35,475
Hark! Zambia	—	25,808	25,808	1,453
Hark! Cameroon	—	1,502	1,502	—
Hark! Tanzania	—	62,136	62,136	16,456
Hark! Lesotho	—	97	97	330
Hark! Zimbabwe	—	—	—	113
	47,057	286,341	333,398	381,569

6 Governance costs

	Unrestricted funds £	Restricted funds £	2008 Total funds £	2007 Total funds £
Auditors' remuneration				
· Statutory audit services	3,951	—	3,951	3,955
Other costs				
· Board meetings & other statutory arrangements	9,903	—	9,903	7,345
	13,854	—	13,854	11,300

7 Net incoming resources before transfers

This is stated after charging:

	2009 Total funds £	2008 Total funds £
Staff costs (note 8)	116,063	159,611
Auditors' remuneration	3,951	3,955
Depreciation	72,438	54,529
Operating lease rentals	19,627	19,248

8 Employees and staff costs

Staff costs during the year were as follows:

	2009 £	2008 £
Wages and salaries	104,759	143,979
Social security costs	11,304	15,632
	116,063	159,611

The average number of UK employees during the year, calculated on an average headcount basis, analysed by function, was as follows:

	2009 Number	2008 Number
Generation of funds	1	1
Charitable activities	2	3
	3	4

No employee earned £60,000 per annum or more (including taxable benefits but excluding employer pension contributions) during the year (2008 – none).

9 Directors' remuneration and related party transactions

None of the directors received any remuneration in respect of their services during the year (2008 – £nil).

£1,774 (2008 – £258) was reimbursed to directors during the year and relates to costs visiting the charity's overseas projects and UK expenses.

Mr G Williams, the Chief Executive, is a trustee of People for People, a charity which made a donation of £12,900 to the Society (2008 – £12,000).

Notes to the financial statements 31 May 2009

10 Taxation

The Commonwealth Society for the Deaf is a registered charity and therefore is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

11 Tangible fixed assets

	Hark! India (Pune) vehicle £	Hark! Tanzania vehicle £	Hark! Ghana vehicle £	Hark! Sierra Leone vehicle £	Hark! The Gambia vehicle £	Hark! Zambia vehicle £	Office computer equipment £	2009 Total £
Cost or valuation								
At 1 June 2008	26,466	45,230	13,430	44,990	44,990	—	6,368	181,474
Additions	8,777	—	31,279	—	—	45,230	—	85,286
At 31 May 2009	35,243	45,230	44,709	44,990	44,990	45,230	6,368	266,760
Depreciation								
At 1 June 2008	8,822	15,077	—	44,990	29,994	—	5,408	104,291
Charge for year	11,748	15,077	14,903	—	14,996	15,077	637	72,438
At 31 May 2009	20,570	30,154	14,903	44,990	44,990	15,077	6,045	176,729
Net book values								
At 31 May 2009	14,673	15,076	29,806	—	—	30,153	323	90,031
At 31 May 2008	17,644	30,153	13,430	—	14,996	—	960	77,183

12 Debtors

	2009 £	2008 £
Taxation recoverable	3,329	1,568
Other debtors	69,166	7,373
Prepayments and accrued income	1,615	1,650
	74,110	10,591

13 Creditors: amounts falling due within one year

	2009 £	2008 £
Other creditors	10,178	10,935
Accruals and deferred income	6,760	6,812
	16,938	17,747

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trusts to be applied for specific purposes:

	At 1 June 2008 £	Incoming resources £	Expenditure, gains and losses £	Transfers £	At 31 May 2009 £
Equipment for use abroad	—	60,150	(60,150)	—	—
Hark! The Gambia	24,866	5,000	(22,304)	—	7,562
Hark! Ghana	52,120	—	(15,769)	—	36,351
Hark! India (Pune)	62,397	—	(34,469)	—	27,928
Hark! Sierra Leone	14,612	—	(14,612)	—	—
Hark! Zambia	59,444	85,220	(35,499)	—	109,165
Hark! Cameroon	—	64,846	(1,502)	—	63,344
Hark! Tanzania	109,833	7,550	(73,196)	—	44,187
Hark! Lesotho	—	—	(97)	97	—
Malawi	62	—	—	—	62
Kenya	—	64,615	(5,235)	—	59,380
Training	44	11,899	(23,508)	11,565	—
	323,378	299,280	(286,341)	11,662	347,979

The specific purposes for which the funds are to be applied are as follows:

Equipment for use abroad

This fund represents equipment donated for onward distribution to needy organisations and individuals.

Hark! Tanzania

This fund represents donations made specifically to support the Hark! project in Tanzania.

Hark! Sierra Leone

This fund represents donations made specifically to support the Hark! Project in Sierra Leone.

Hark! Cameroon

This fund represents donations made specifically to support the Hark! Project in Cameroon.

Hark! India (Pune)

This fund represents donations made specifically to fund the Hark! India project.

Hark! Lesotho

This fund represents donations made specifically to the Hark! Project in Lesotho. This project has now ended.

Notes to the financial statements 31 May 2009

14 Restricted funds (continued)

Hark! The Gambia

This fund represents donations made specifically to support the Hark! Project in the Gambia.

Hark! Zambia

This fund represents donations made specifically to support the Hark! Project in Zambia.

Hark! Ghana

This fund represents donations made specifically to support the Hark! Project in Ghana.

Malawi

This fund represents donations made specifically to support our work with the deaf in Malawi.

Kenya

This fund represents donations made specifically to build and support a secondary vocational school for deaf children in Kenya.

Training

This fund represents donations made towards the AMT audiological courses at NESOT and the Institute of Laryngology and Autology in London and also the AMT course in Uganda.

15 Designated funds

The unrestricted funds of the charity include the following designated funds which have been set aside by the trustees for specific purposes:

	At 1 June 2008 £	New designations £	Utilised/ released £	At 31 May 2009 £
Jairos Jiri Naran Centre, Zimbabwe	1,015	—	—	1,015

This fund represents donations made at the funeral of Andrew McPherson. These funds have been designated to the Jairos Jiri Naran Centre in Zimbabwe.

Notes to the financial statements 31 May 2009

16 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total 2009 £
Fund balances at 31 May 2009 are represented by:				
Tangible fixed assets	323	—	89,708	90,031
Current assets	273,233	1,015	258,271	532,519
Creditors: amounts falling due within one year	(16,938)	—	—	(16,938)
Total net assets	256,618	1,015	347,979	605,612

17 Leasing commitments

Operating leases

At 31 May 2009 the charity had annual commitments under non-cancellable operating leases as follows:

	Land and buildings	
	2009 £	2008 £
Operating leases which expire:		
Within two to five years	19,627	19,248