

**Scotland & Northern Ireland Forum for  
Environmental Research**

**Trustees' report and financial  
statements**

**31 March 2008**

Registered number SC149513

Scottish charity number SCO22375



**HENDERSON LOGGIE**

Chartered Accountants

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## Company information

Charity name	Scotland & Northern Ireland Forum for Environmental Research
Charity registration number	SCO22375
Company registration number	SC149513
Board of directors	Mr P Wright (Chairman) Prof J Curran Mr C Garvie Mr K Ledgerwood Mr C MacDonald Ms R Wolstenholme
Company Secretary	D Dunsire
Senior staff	Ms R Wolstenholme, Managing Director
Principal office	Greenside House 25 Greenside Place Edinburgh EH1 3AA
Registered office	Edinburgh Quay 133 Fountainbridge Edinburgh EH3 9AG
Auditors	Henderson Loggie 34 Melville Street Edinburgh EH3 7HA
Bankers	Royal Bank of Scotland 36 St Andrew Square Edinburgh EH2 2YB
Solicitors	Tods Murray LLP Edinburgh Quay 133 Fountainbridge Edinburgh EH3 9AG

## Trustees' report

### Structure, governance and management

#### *Governing document*

The organisation is a company limited by guarantee, not having share capital, and is registered as a charity. The company is established under a Memorandum of Association which establishes the objects and powers of the company and is governed under its Articles of Association. The liability of the Members is limited to an amount not exceeding £1 each in the event of the company being wound up while a member, or within one year of ceasing to be a member.

Membership of the company is regulated by the Articles of Association and provides that membership of the Company shall be open to such persons as may be approved by the Trustees. Members shall be admitted as either gold members, silver members or bronze members. Only gold members are voting members.

The charity is regulated by the Office of the Scottish Charity Regulator.

#### *Recruitment and appointment of Trustees*

The directors of the company are also charity trustees for the purpose of charity law. The number of directors is not subject to any maximum with a minimum of two.

The Board includes trustees with traditional business skills as well as those with expertise in managing the regulatory environment within which the company operates. The Board is keeping the skill requirements of the trustee body under review. The skills gaps have been reviewed and new trustees will be recruited during summer 2008.

#### *Trustee induction and training*

Existing trustees are already familiar with the practical work of the charity. However, a new induction programme will be introduced when new trustees are appointed in 2008.

#### *Organisational structure*

The company has a board of directors who meet quarterly and more frequently when need arises. The trustees are responsible for the strategic direction and policy of the charity. At present, the board of directors has six members.

A scheme of delegation is in place and day to day responsibility for the provision of services rests with the managing director, supported by company staff.

Internally, a Business Team meets monthly to review business development and business delivery. Regular meetings are held between Trustees and Business Team members.

Input is sought each year from a group of external advisors on the company's business plan.

#### *Risk management*

The code of governance, code of conduct and conflict of interest policy all remain in place. A risk register is held and for each Board meeting a risk update is provided:

### Objectives and activities

The objectives of the company are:

- (i) The protection, conservation and amelioration of the environment for public benefit, including improved wellbeing and quality of life;
- (ii) The facilitation of the active engagement of relevant sectors of society, including government and industry, in the consideration of the environment and sustainable development; and
- (iii) The identification of knowledge gaps, the promotion of research and the dissemination and exchange of knowledge from such research and activities undertaken and advancement of education.

## Trustees' report *(continued)*

### Objectives and activities *(continued)*

The aim of the company is 'to increase knowledge to protect the environment and improve quality of life'. The company has continued to place emphasis on knowledge management activities.

### Achievements and future plans

2007/08 was a productive period, with SNIFFER increasing the number of services managed. We have actively ensured the participation of relevant sectors including government, its agencies and industry including at a European level. The outputs from the research and knowledge exchange services provided by SNIFFER include practical tools that feed into policy development as well as environmental regulation. These tools enable government and its agencies, as well as industry and the public more generally, to be well equipped to promote sustainable development and to understand and thereby protect / enhance the environment and quality of life. For example:

- **Flood risk management** - SNIFFER ran a two day knowledge exchange event in February. This was an open event at which many organisations were represented – including NGOs, councils, regulators, consultants and government, including the Environment Minister. SNIFFER represented Scottish interests on the CRUE ERANET project and participated in the Flooding Bill advisory group in addition to managing research on coastal flooding and development of a method for developing data after flood events in Scotland. The RISE website continues to be a useful, well used knowledge portal for the flooding community in Scotland. An outcome of this work area is to develop mechanisms to improve how stakeholders work together and to improve methods of engagement with those at risk from flooding.
- **Climate change** – SNIFFER continues to provide the co-ordinating role for the Scottish Climate Change Impacts Partnership, and has recently taken on the secretariat function for a similar partnership in Northern Ireland. Activities. SNIFFER has played a key role in providing up to date and informative data on recent trends in the climates of Scotland and Northern Ireland, predicted future impacts and recommended adaptation measures. We have taken forward work that contributes to the overall picture of greenhouse gas emissions in the UK to inform the challenge of achieving our future emissions reduction targets. Whilst this involves close working links with government and policy makers, regulators, local authorities and industry the outcomes are of benefit to society as a whole. We also provided developed a website which was launched by the environment minister for Scotland, engagement meetings with UKCIP08 users and development of a Scotland climate change expertise map. A number of key projects on climate change – ranging from a study of greenhouse gas emissions to a review of climate change tools for Scottish local authorities completed, and new projects including the social impacts of climate change and local climate impacts profiles have been initiated..
- **Sustainable places** - SNIFFER now provides a secretariat function for Scottish Environment Social Evidence Group as well as coordinating a range of urban biodiversity and greenspace projects and managing a European network of national research funding organisations through URBAN-NET. This work area has facilitated links with organisations that commission social science research relevant to Scotland, and with the biodiversity and greenspace community, as well as ensuring, through URBAN-NET, a wide reach across Europe and links with EC funded research. As a result of SNIFFER's work there is an increased shared understanding of makes communities in both urban and rural settings healthy, attractive, people focused and sustainable.
- SNIFFER has continued to provide UK coordination function for the UK technical advisory group's **Water Framework Directive** research programme and has coordinated the production of stakeholder reports on groundwater, classification scheme for surface waters, and specific pollutants. SNIFFER also managed stakeholder workshops on hydromorphology and ecology; transitional and coastal waters; developing an "alternate approach to defining good ecological potential." Stakeholders involved in this work area include regulators, environmental NGOs, ports and inland navigation, hydropower, water industry, and overlap with flood risk management sectors. Again, whilst the implementation is the responsibility of such organisations, the outcome is that of improved water quality and environmental protection

## Trustees' report *(continued)*

### Achievements and future plans *(continued)*

- SNIFFER's **environmental regulation** topic area has continued to deliver a broad range of projects and dissemination event. This includes developing guidance for practitioners on Strategic Environmental Assessment, better regulation for SMEs and healthcare event.
- SNIFFER's aim to ensure consideration of **people in the environment** has been developed – for example the development of a project investigating work on social impacts of climate change, and a workshop on Environmental Inequalities hosted by SNIFFER together with Research councils held at the Scottish Parliament with ministerial input.

SNIFFER successfully responded to a Scottish Government tender to examine the areas where science in its broadest sense can make a contribution to policy development relevant to Scotland in order to help shape the next **Scottish Government Rural, Environment and Marine research strategy** - taking a thirty year look

SNIFFER undertook a stakeholder analysis and commissioned consultants to investigate the opportunities for SNIFFER to develop greater business opportunities within the private sector – acting as a bridge between public and private sector where possible. This is an area which will be built upon in future years.

A total of 96 projects were managed during the year, and 11 deliverables. all of which are available to download free of charge from the company's website ([www.sniffer.org.uk](http://www.sniffer.org.uk)).

The expenditure on research was close to £2million which was less than in previous years but which reflects a move towards managed services rather than the delivery of large portfolios of research.

### Financial review

#### *Principal funding sources*

The company receives funding from the following key sources:

- membership subscription which is a contribution towards core running costs
- charges made for knowledge management services provided – most often on a day rate basis as agreed with customers, or fixed amounts to deliver certain programmes
- income for projects (typically research contracts) that are procured by SNIFFER

#### *Reserves policy*

Sufficient reserves are in place to meet expenses should there be a gap in finding.

### Plans for future periods

A business plan for 2008/09 has been produced, which clarifies the move for each of the topic areas to be managed more as sustainable business units, with charges made for knowledge management services provided, and with each business area identifying key customers for the future.

SNIFFER continues to seek funding to directly support core operating costs – through membership and other alternatives. As we develop our range of services, we are seeking to ensure that all our activities contribute directly or indirectly towards generating income and that all our project work makes a contribution towards central overheads.

SNIFFER's knowledge management role will be strengthened during 2008 with the launch of a new web site and greater emphasis on targeting information to new audiences.

## Trustees' report *(continued)*

### Plans for future periods *(continued)*

SNIFFER will continue to promote its role as a facilitating mechanism for partnership working to address key policy relevant areas of work related to the environment and sustainability agenda. SNIFFER has reviewed the need to include the private sector in this partnership approach and will be ensuring that opportunities for SNIFFER to create a bridge between public and private sectors be explored

The model in place is for the existing four topic areas to become sustainable business units, each with their own business plans and unique stakeholder base. Whilst it is intended that corporate running costs will continue to be subsidized by membership subscription, the topic areas will be funded through a day rate charge for work undertaken, with this charge reflecting actual costs incurred in undertaking the services provided.

Discussions will continue throughout the year in terms of how to bring membership subscriptions to the desired equitable level for all beneficiaries of SNIFFER's work, and at levels that can be justified by members.

### Statement of trustees' responsibilities

Members of the board of directors, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 1.

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice. Company Law requires that the board of directors prepare financial statements for each financial period, which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date, and of its incoming resources and application of resources, including income and expenditure, for the financial period. In preparing those financial statements, the board of directors should follow best practice and:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the company will continue on that basis.

The Board of directors is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enables them to ensure that the financial statements comply with the Companies Act 1985. The Board of directors is 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 Board of Directors must, in determining how amounts are presented within items in the statement of financial activities and balance sheet, have regard to the substance of the reported transaction or arrangement, in accordance with generally accepted accounting principles or practice.

So far as the directors are aware, there is no relevant audit information of which the company's auditors are unaware. Each director has taken all the steps that he ought to have taken as a director to make himself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

## Trustees' report *(continued)*

### Auditors

A resolution to re-appoint Henderson Loggie as auditors of the company will be proposed at the Annual General Meeting.

This report has been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice (issued in March 2005) and in accordance with special provisions of Part VII of the Companies Act 1985 relating to small companies.

Approved by the board of directors on 20 August 2008 and signed on its behalf by:



**Ruth Wolstenholme**  
*Director*



# HENDERSON LOGGIE

Chartered Accountants

34 Melville Street  
Edinburgh  
EH3 7HA  
United Kingdom

## **Independent Auditors' Report to the Trustees and Members of Scotland & Northern Ireland Forum for Environmental Research**

This report is issued in respect of an audit carried out under section 235 of the Companies Act 1985 and section 44(1) (c) of the Charities and Trustee Investment (Scotland) Act 2005.

We have audited the financial statements of Scotland & Northern Ireland Forum for Environmental Research for the year ended 31 March 2008 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. These financial statements have been prepared in accordance with the accounting policies set out therein.

This report is made exclusively to the members, as a body, in accordance with section 235 of the Companies Act 1985, and to the charity's trustees, as a body, in accordance with section 44 (1) (c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the members and the charity's trustees 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 charity, its members as a body and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

### **Respective responsibilities of trustees and auditors**

The responsibilities of the trustees (who are the directors of the charity for the purposes of company law) for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) are set out in the Statement of Trustees' 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 and are properly prepared in accordance with the Companies Act 1985, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006. We also report to you if, in our opinion, the information given in the Trustees' Report is consistent with the financial statements, if the charity has not kept proper accounting records, or if information specified by law regarding trustees' remuneration and transactions with the charity is not disclosed, or if we have not received all the information and explanations we require for our audit.

We read the Trustees' Report and consider the implications for our report if we become aware of any apparent misstatements within it.

### **Basis of audit 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 judgments made by the trustees in the preparation of the financial statements and of whether the accounting policies are appropriate to the charity's circumstances, consistently applied and adequately disclosed.

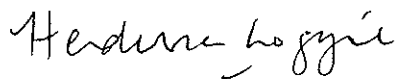
We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity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

# Independent Auditors' Report to the Trustees and Members of Scotland & Northern Ireland Forum for Environmental Research *(continued)*

## Opinion

In our opinion the financial statements:

- give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of the charity's affairs as at 31 March 2008; and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with the Companies Act 1985, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006; and
- the information given in the Trustees' Report is consistent with the financial statements.



**Henderson Loggie**  
*Registered Auditors*  
*Edinburgh*

*20 August 2008*

**Statement of financial activities**  
 (including an income and expenditure account)  
 for the year ended 31 March 2008

	Notes	Unrestricted funds £000	Restricted funds £000	2008 Total funds £000	2007 Total funds £000
<b>Incoming resources</b>					
<i>Incoming resources from generated funds</i>					
Voluntary income – subscriptions		226	-	226	432
Investment income		128	-	128	108
Incoming resources from charitable activities	2	70	1,790	1,860	2,849
Other incoming resources		2	-	2	8
<b>Total incoming resources</b>		<b>426</b>	<b>1,790</b>	<b>2,216</b>	<b>3,397</b>
<b>Resources expended</b>					
<i>Costs of generating funds</i>	3	18	-	18	16
<i>Charitable activities</i>	4	432	1,915	2,347	3,017
<i>Governance costs</i>	5	22	-	22	33
<b>Total resources expended</b>		<b>472</b>	<b>1,915</b>	<b>2,387</b>	<b>3,066</b>
<b>Net (outgoing)/ incoming resources</b>		<b>(46)</b>	<b>(125)</b>	<b>(171)</b>	<b>331</b>
Total funds as at 1 April 2007		440	218	658	327
<b>Total funds as at 31 March 2008</b>		<b>394</b>	<b>93</b>	<b>487</b>	<b>658</b>

There are no recognised gains or losses other than those stated above.

All of the above results are derived from continuing activities.

**Balance sheet**  
*at 31 March 2008*

	<i>Note</i>	2008 £000	2007 £000
<b>Current assets</b>			
Debtors	8	235	639
Cash at bank and in hand		2,691	2,729
		<hr/>	<hr/>
		2,926	3,368
<b>Creditors: amounts falling due within one year</b>	9	<b>(2,439)</b>	<b>(2,710)</b>
		<hr/>	<hr/>
<b>Net assets</b>		<b>487</b>	<b>658</b>
		<hr/> <hr/>	<hr/> <hr/>
<b>Capital and reserves</b>			
Restricted funds	10	93	218
Unrestricted funds	10	394	440
		<hr/>	<hr/>
<b>Total funds</b>	10	<b>487</b>	<b>658</b>
		<hr/> <hr/>	<hr/> <hr/>

These financial statements have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

The financial statements on pages 9 to 15 were approved and authorised for issue by the board of directors on 20 August 2008 and were signed on its behalf by:



**Philip Wright**  
 Chairman

The notes on pages 11 to 15 form part of these financial statements.

## Notes to the financial statements

(forming part of the financial statements)

### 1 Accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

#### *Basis of preparation*

The financial statements have been prepared under the historical cost accounting rules and in accordance with applicable accounting standards and the Statement of Recommended Practice: Accounting and Reporting by Charities, as revised in 2005.

The company is exempt from the requirement of Financial Reporting Standard No 1 to prepare a cash flow statement as it is entitled to the filing exemptions as a small company under sections 246 to 249 of the Companies Act 1985 when filing accounts with the Registrar of Companies.

#### *Income recognition*

Income is recognised in the financial statements when it is quantifiable, the charity has legal entitlement and there is reasonable certainty of receipt.

Subscription income is recognised when it is receivable.

Income received for specific projects, and received in advance of the commencement of the project, is deferred. If the project were not to proceed as planned the charity would not be entitled to retain the funds.

Income received for projects which have commenced is recognised to the extent that sub-contractors have completed stages of the project. These are performance related grants and entitlement to the incoming resource only arises with the performance of the specific outputs agreed under the contracts.

Investment income is recognised on a receivable basis.

#### *Costs of generating funds*

Costs of generating funds represent the cost of staff time spent on dealing with subscription queries.

#### *Governance Costs*

Governance costs represent those costs associated with meeting constitutional and statutory requirements including the audit fees and costs linked to the strategic management of the charity.

#### *Foreign currencies*

Transactions in foreign currencies are recorded using the rate of exchange ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated using the rate of exchange ruling at the balance sheet date and the gains and losses in transactions are included in the statement of financial activities.

#### *Unrestricted funds*

There are no conditions attached to the use of subscription income and as such this source of income is classified as unrestricted funds.

#### *Restricted funds*

Restricted funds comprise performance related grants received for specific projects.

#### *Taxation status*

The company is recognised by the Inland Revenue as a charity for the purposes of Section 505, Income and Corporation Taxes Act 1988 with effect from 10 March 1994. The Scottish charity number is SC022375.

#### *Fixed assets*

Fixed assets are written off on acquisition unless the cost of any individual item exceeds £5,000.

**Notes to the financial statements** *(continued)*

<b>2</b>	<b>Incoming resources from charitable activities</b>	<b>2008</b> <b>£000</b>	<b>2007</b> <b>£000</b>
	<i>Research Programme</i>		
	Management charges	319	193
	Project income	1,487	2,656
	Corporate contract services	54	-
		1,860	2,849
		1,860	2,849
<b>3</b>	<b>Costs of generating funds</b>	<b>2008</b> <b>£000</b>	<b>2007</b> <b>£000</b>
	Salary costs	18	16
		18	16
		18	16
<b>4</b>	<b>Analysis of expenditure on charitable activity</b>	<b>Total</b> <b>2008</b> <b>£000</b>	<b>Total</b> <b>2007</b> <b>£000</b>
	Research programme activity	1,984	2,737
	<i>Support costs:</i>		
	Staff costs	232	152
	Property costs	54	56
	IT costs	19	21
	SEARD costs	25	-
	Other costs	33	51
		363	280
		2,347	3,017
		2,347	3,017
<b>5</b>	<b>Governance costs</b>	<b>2008</b> <b>£000</b>	<b>2007</b> <b>£000</b>
	Company secretary	13	27
	Directors' expenses	2	2
	Board expenses	1	-
	Audit fee	4	4
	Strategic consulting	2	-
		22	33
		22	33
		22	33

**Notes to the financial statements** (continued)**6 Staff numbers and costs**

The average number of persons employed by the charity during the year, analysed by category, was as follows:

	Number of employees	
	2008	2007
Direct charitable work	12	12
Support	3	3
	<hr/>	<hr/>
	15	15
	<hr/>	<hr/>

The aggregate payroll costs of these persons were as follows:

	2008	2007
	£000	£000
Wages and salaries	589	439
Social security costs	58	43
Other pension costs	35	32
	<hr/>	<hr/>
	682	514
	<hr/>	<hr/>

The remuneration of the highest paid employee is as follows:

	2008	2007
	£000	£000
Managing director	54	51
	<hr/>	<hr/>

The amount paid in pension contributions in respect of the highest paid employee is as follows:

	2008	2007
	£000	£000
Managing director	7	7
	<hr/>	<hr/>

The managing director is also a Trustee of the Organisation.

Mr Dunsire is a partner of Tods Murray LLP and a director of TM Company Services Limited. His firm was paid fees of £19,530 during the year (2007: £18,085). These fees covered three discrete services: company secretarial and legal advice; employment law and related advice; IPR and procurement advice. At the year end, £2,820 (2007: £7,085) due to Tods Murray LLP was outstanding.

Two directors received reimbursement of travel expenses totalling £2,234 (2007: £2,129).

Trustee indemnity insurance of £840 was paid during the year.

**7 Auditors' remuneration**

The remuneration of the auditors (excluding expenses and VAT) is as follows:

	2008	2007
	£000	£000
In their capacity as auditors	4	4
	<hr/>	<hr/>

**8 Debtors**

	2008	2007
	£000	£000
Trade debtors	199	610
Prepayments and accrued income	36	29
	<hr/>	<hr/>
	235	639
	<hr/>	<hr/>

**Notes to the financial statements** *(continued)***9 Creditors: amounts falling due within one year**

	2008 £000	2007 £000
Trade creditors	272	83
Taxes and Social Security	13	11
VAT	55	83
Accruals	10	29
Deferred income	2,062	2,494
Other creditors	27	10
	<u>2,439</u>	<u>2,710</u>
<b>Deferred income</b>	<b>2008 £000</b>	<b>2007 £000</b>
Balance brought forward	2,494	2,590
New funding received	1,006	1,459
Expenditure on projects	(1,438)	(1,555)
	<u>2,062</u>	<u>2,494</u>

**10 Reserves**

	Unrestricted £	Restricted		Urban net £	Total £
		Topic area projects £	IWRM net £		
Brought forward	440	-	30	188	658
Incoming resources	426	1,743	47	-	2,216
Outgoing resources	(472)	(1,743)	(49)	(123)	(2,387)
	<u>394</u>	<u>-</u>	<u>28</u>	<u>65</u>	<u>487</u>

Topic area project balances relate to 64 individual projects restricted across the following topic areas:

- Climate change
- Environmental regulation (UK research programme)
- Sustainable land use and water management
- Sustainable places

IWRM-Net balances are restricted for work carried out on the IWRM-Net Project on Integrated Water Resource Management.

Urban-Net balances are restricted for work carried out on the Urban ERA-NET Project: coordination of the funding of urban research in Europe.

Balances on restricted funds represent amounts remaining from funds received less expenditure on these activities.

**Notes to the financial statements** *(continued)*

**11 Analysis of net assets**

	Unrestricted £	Restricted		Urban net £	Total £
		Topic area projects £	IWRM net £		
Debtors	235	-	-	-	235
Cash at bank and in hand	536	2,062	28	65	2,691
Creditors	(377)	(2,062)	-	-	(2,439)
<b>Total</b>	<b>394</b>	<b>-</b>	<b>28</b>	<b>65</b>	<b>487</b>

**12 Called up share capital**

SNIFFER has no share capital, the liability of each member being limited by guarantee to the sum of £1.

**13 Leasing commitments**

Annual commitments under non-cancellable leases are as follows:

	Land & Buildings	
	2008 £	2007 £
Operating leases which expire:		
Within 1 year	26,116	-
In second to fifth years inclusive	-	26,116
<b>Total</b>	<b>26,116</b>	<b>26,116</b>