

# THE INTERNATIONAL BUDDHIST RELIEF ORGANISATION (I B R O)

England & Wales · Charity number 1049429

## Details

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**Other names** INTERNATIONAL BUDDHIST RELIEF ORGANISATION (I B R O)

**Status** Registered

**Legal form** Other

**Registered** 1995-09-26

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 216 New John Street West  
Hockley  
Birmingham  
B19 3UA

**Phone** 01215236660

**Email** [ibrouk1@hotmail.com](mailto:ibrouk1@hotmail.com)

**Website** [www.ibro.co.uk](http://www.ibro.co.uk)

## Activities

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**Objects:** TO HELP TO RELIEVE THE SUFFERING OF PEOPLE EVERYWHERE REGARDLESS OF THEIR STATUS, CREED OR GEOGRAPHICAL LOCATIONS, WHO ARE IN CONDITIONS OF NEED HARDSHIP OR DISTRESS AS A RESULT OF LOCAL, NATIONAL OR INTERNAL DISASTER OR BY REASON OF THEIR SOCIAL ECONOMIC CIRCUMSTANCES IN ACCORDANCE WITH THE BUDDHIST DOCTRINE AND PRINCIPLES AND TO EXTEND SUCH HELP ALSO TO ANIMALS EVERYWHERE WHO ARE IN NEED OF CARE AND ATTENTION.

**Activities:** To help to relieve the suffering of people everywhere, regardless of their status, creed or geographical locations, who are in conditions of need, hardship or distress as a result of local, national or international disaster or by reason of their social economic circumstances in accordance with the Buddhist doctrine and principles and to extend such help also to animals everywhere who are in need

## Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Other Finance, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Accommodation/housing, Arts/culture/heritage/science, Animals, Environment/conservation/heritage, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity, Recreation, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

## Geography

- Bangladesh
- Burma
- India
- Nepal
- Sri Lanka

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£257,728	£261,276	-	-
2023-12-31	£351,992	£371,951	-	-
2022-12-31	£242,970	£242,931	-	-
2021-12-31	£155,000	£153,000	-	-
2020-12-31	£74,875	£84,767	-	-

## Trustees

Name	Role	Appointed
DR SINNATHAMBY SIVAPRAGASAM		
Dr MADDHUMA BANDARA RANATUNGA		
VEN. Dr. WITHARANDENIYE KASSAPA OBE		

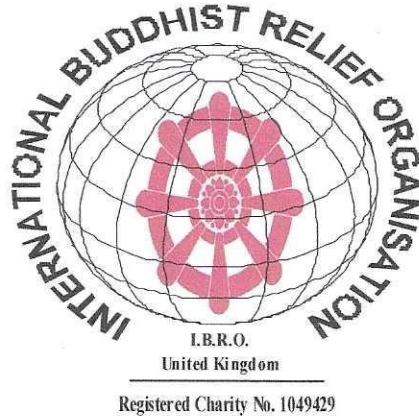
**THE INTERNATIONAL BUDDHIST RELIEF ORGANISATION (I B R O)**

England & Wales - Charity number 1049429

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# Accounts

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NGO in Special Consultative Status with the Economic and Social Council of the United Nations

Patron & President: - Ven.Dr.W.Kassapa – **O.B.E.**

Website: - [www.ibro.co.uk](http://www.ibro.co.uk)

E-Mail: - [ibrouk1@hotmail.com](mailto:ibrouk1@hotmail.com)

216 New John Street West, Hockley - Birmingham B19 3UA - United Kingdom

31<sup>st</sup> December 2023

**THE ANNUAL REPORT OF "THE INTERNATIONAL BUDDHIST RELIEF ORGANISATION" FOR THE YEAR OF 2023**

On behalf of "Board of trustees and management committee members" of above Relief Organisation, I would like to present the annual report of its activities during the year of 2023.

During last 12 months as it has been previous years there have been various humanitarian activities taken place throughout worldwide when and where necessary. Some of humanitarian support has been given as ongoing nursery in Weligam - Sri Lanka. During the year Charity had to support for

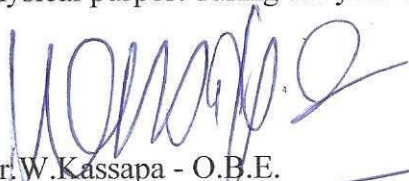
Also, I.B.R.O. had to send humanitarian support to the UNICEF to support children in need in "GAZA" as well as a lot of donation given to the war zone of Ukraine where the war was going on as well as many sufferers overseas countries such as Sri Lanka, Burma, India, Bangladesh and Vietnam. The financial support and item supports have been dispatched.

The I.B.R.O. appealed from public for help and collected considerable amount of money and sent some of them as well as consumer items which have been sent to Sri Lanka, Burma, Bangladesh, and Vietnam by international forwarding companies.

There have been different appeals from Sri Lanka, Bangladesh under different charities where funds have been dispatched.

In locally I.B.R.O. had several food banks for local homeless people in Birmingham area where there have been well over several hundred people attended to get support under the various reasons as well as our volunteers had to do shopping for many disables and old age members in the area. They also needed temporary accommodation where charity provided facilities for them according to ability. Our young members of the organisation are doing their best to raise funds for the year of 2023 to be sent different charities where there were much needed as well as they have been supporting different communities for members wellbeing taking weak members to the G.Ps, hospitals as well as day centres etc.

Finally I would like to thanks everybody for helping financially, materially as well as physical purport during the year of 2023.



Dr. W. Kassapa - O.B.E.  
President & Trustee  
The International Buddhist Relief Organisation

**Ven. Dr. W. Kassapa O.B.E.**  
**(Order of British Empire)**  
President  
**The International Buddhist Relief Organisation**  
216, New John Street West  
Hockley  
Birmingham B19 3UA  
United Kingdom  
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E Mail: [ibrouk1@hotmail.com](mailto:ibrouk1@hotmail.com)



## Section B

## Balance sheet

		Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
			£	£	£	£	£
			F01	F02	F03	F04	F05
<b>Fixed assets</b>							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	3,540	-	-	3,540	3,540
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
<b>Total fixed assets</b>		B05	3,540	-	-	3,540	3,540
<b>Current assets</b>							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	-	-	-	-	20,150
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	1,358	-	-	1,358	567
<b>Total current assets</b>		B10	1,358	-	-	1,358	20,717
<b>Creditors: amounts falling due within one year</b>							
	(Note 20)	B11	600	-	-	600	-
<b>Net current assets/(liabilities)</b>		B12	758	-	-	758	20,717
<b>Total assets less current liabilities</b>		B13	4,298	-	-	4,298	24,257
<b>Creditors: amounts falling due after one year</b>							
	(Note 20)	B14	-	-	-	-	-
<b>Provisions for liabilities</b>							
		B15	-	-	-	-	-
<b>Total net assets or liabilities</b>		B16	4,298	-	-	4,298	24,257
<b>Funds of the Charity</b>							
Endowment funds	(Note 27)	B17	-	-	-	-	-
Restricted income funds	(Note 27)	B18	-	-	-	-	-
Unrestricted funds		B19	4,298	-	-	4,298	24,257
Revaluation reserve		B20	-	-	-	-	-
<b>Total funds</b>		B21	4,298	-	-	4,298	24,257

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	Ven. Dr. Witharandeniye Kassapa	09/10/2024

## Note 1 Basis of preparation

**1.1 Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with 

✓
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 the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with 

✓
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 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

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

✓
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**1.2 Going concern**

***If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:***

An explanation as to those factors that support the conclusion that the charity is a going concern;

<b><i>Not applicable</i></b>
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Disclosure of any uncertainties that make the going concern assumption doubtful;

<b><i>Not applicable</i></b>
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Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

<b><i>Not applicable</i></b>
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### 1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input checked="" type="checkbox"/>	

**Please disclose:**

<b><i>(i) the nature of the change in accounting policy;</i></b>	<b><i>Not applicable</i></b>
<b><i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i></b>	<b><i>Not applicable</i></b>
<b><i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i></b>	<b><i>Not applicable</i></b>

### 1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes	<input checked="" type="checkbox"/>
No	<input checked="" type="checkbox"/>

**Please disclose:**

<b><i>(i) the nature of any changes;</i></b>	<b><i>Not applicable</i></b>
<b><i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i></b>	<b><i>Not applicable</i></b>
<b><i>(iii) where practicable, the effect of the change in one or more future periods.</i></b>	<b><i>Not applicable</i></b>

### 1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes	<input checked="" type="checkbox"/>	
No	<input checked="" type="checkbox"/>	

**Please disclose:**

<b><i>(i) the nature of the prior period error;</i></b>	<b><i>Not applicable</i></b>
<b><i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i></b>	<b><i>Not applicable</i></b>
<b><i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i></b>	<b><i>Not applicable</i></b>

**Note 2 Accounting policies**

Please complete this note when first reporting under FRS102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

**2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE**

Please provide a description of the nature of each change in accounting policy

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**Reconciliation of funds per previous GAAP to funds determined under FRS 102**

	Start of period £	End of period £
Fund balances as previously stated	24,257.00	25,048.00
<i>Adjustments:</i>		

Fund balance as restated	<u>24,257.00</u>	<u>25,048.00</u>
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**Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102**

	End of £
Net income/(expenditure) as previously stated	40.00
<i>Adjustments:</i>	

Previous period net income/(expenditure) as restated	<u>40.00</u>
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## Note 2 Accounting policies

### 2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

<b>Recognition of income</b>	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Offsetting</b>	<p>There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Grants and donations</b>	<p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p> <p>In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Legacies</b>	<p>Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Government grants</b>	<p>The charity has received government grants in the reporting period</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Tax reclaims on donations and gifts</b>	<p>Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Contractual income and performance related grants</b>	<p>This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Donated goods</b>	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p> <p>The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.</p> <p>Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.</p> <p>Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.</p> <p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Donated services and facilities</b>	<p>Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.</p> <p>Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Support costs</b>	<p>The charity has incurred expenditure on support costs.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Volunteer help</b>	<p>The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						

<b>Income from interest, royalties and dividends</b>	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Income from membership subscriptions</b>	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Settlement of insurance claims</b>	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Investment gains and losses</b>	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

### 2.3 EXPENDITURE AND LIABILITIES

<b>Liability recognition</b>	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Governance and support costs</b>	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Grants payable without performance conditions</b>	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Redundancy cost</b>	The charity made no redundancy payments during the reporting period.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Deferred income</b>	No material item of deferred income has been included in the accounts.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Creditors</b>	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Provisions for liabilities</b>	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Basic financial instruments</b>	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

### 2.4 ASSETS

<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least <span style="border: 1px solid black; padding: 2px;">£1,000</span>	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at cost.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	The depreciation rates and methods used are disclosed in note 9.2.	Yes	No	N/a
<b>Intangible fixed assets</b>	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at cost.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Heritage assets</b>	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at cost.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

**Investments**

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Yes	No	N/a
✓	✓	✓

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

Yes	No	N/a
✓	✓	✓

**Stocks and work in progress**

Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

Yes	No	N/a
✓	✓	✓

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Yes	No	N/a
✓	✓	✓

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Yes	No	N/a
✓	✓	✓

**Debtors**

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Yes	No	N/a
✓	✓	✓

**Current asset investments**

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
✓	✓	✓

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
✓	✓	✓

**POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE**

--

## Note 3

## Analysis of income

Analysis		Unrestricted	Restricted	Endowment	Total funds	Prior year
		funds	income funds	funds	£	£
<b>Donations and legacies:</b>	Donations and gifts	275,146	-	-	275,146	202,553
	Gift Aid	76,835	-	-	76,835	40,104
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>	<b>351,981</b>	<b>-</b>	<b>-</b>	<b>351,981</b>	<b>242,657</b>	
<b>Charitable activities:</b>		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Other trading activities:</b>		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Income from investments:</b>	Interest income	5	-	-	5	1
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>	<b>5</b>	<b>-</b>	<b>-</b>	<b>5</b>	<b>1</b>	
<b>Separate material item of income:</b>		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Other:</b>	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL INCOME</b>	<b>351,986</b>	<b>-</b>	<b>-</b>	<b>351,986</b>	<b>242,658</b>	

## Other information:

All income in the prior year was unrestricted except for:  
(please provide description and amounts)

N/A

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

N/A

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

N/A

Within the income items above the following items are material:  
(please disclose the nature, amount and any prior year amounts)

N/A

## Note 6

## Analysis of expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
<b>Expenditure on raising funds:</b>				£				£
Incurring seeking donations	-	-	-	-	-	-	-	-
Incurring seeking legacies	-	-	-	-	-	-	-	-
Incurring seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
Staging fundraising events	-	-	-	-	-	-	-	-
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	-	-	-	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-	-	-
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total expenditure on raising funds</b>	-	-	-	-	-	-	-	-
<b>Expenditure on charitable activities:</b>								
Grant Making	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total expenditure on charitable activities</b>	-	-	-	-	-	-	-	-
<b>Separate material item of expense</b>								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-	-	-
<b>Other</b>								
Travel	513	-	-	513	-	-	-	-
Administration expenses	664	-	-	664	259	-	-	259
Independent Examiner Fees	1,032	-	-	1,032	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total other expenditure</b>	2,209	-	-	2,209	259	-	-	259
<b>TOTAL EXPENDITURE</b>	2,209	-	-	2,209	259	-	-	259

**Note 10** Details of certain items of expenditure**10.1 Fees for examination of the accounts**

	<b>This year £</b>	<b>Last year £</b>
<b>Independent examiner's fees</b>	600	420
<b>Assurance services other than audit or independent examination</b>	-	-
<b>Tax advisory fees</b>	-	-
<b>Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner</b>	-	-

## Note 13

## Grantmaking

**This year:****13.1 Analysis of grants paid (included in cost of charitable activities)**

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
			£	£
THE MIDLANDS INTERNATIONAL BUDDHIST ASSOCIATION IN THE UK	283,890.00	-	-	283,890.00
CONCERN WORLDWIDE (UK)	50,000.00	-	-	50,000.00
		-	-	-
	-	-	-	-
<b>Total</b>	<b>333,890</b>	<b>-</b>	<b>-</b>	<b>333,890</b>

**13.2 Grants made to institutions**

<i>My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.</i>	<b>Yes</b>	<i>Please provide details of charity's URL.</i>
	<b>No</b>	<i>Provide details below</i>

Names of institution	Purpose	Total amount of grants paid £
THE MIDLANDS INTERNATIONAL BUDDHIST ASSOCIATION IN THE UK	TEMPLE BUILD PROJECT	283,290
CONCERN WORLDWIDE (UK)	DEC SYRIA/TURKEY EARTHQUAKE APPEAL	50,000
		-
		-
		-
		-
		-
		-
		-
<b>Total grants to institutions in reporting period</b>		<b>333,290</b>
<b>Other unanalysed grants</b>		<b>35,852</b>
<b>TOTAL GRANTS PAID</b>		<b>369,142</b>

**Last year:**

**13.3 Analysis of grants paid (included in cost of charitable activities)**

Analysis	Grants to institutions	Grants to individuals	Support costs £	Total £
THE MIDLANDS INTERNATIONAL BUDDHIST ASSOCIATION IN THE UK	184,650.00	-	-	<b>184,650.00</b>
	-	-	-	-
	-	-	-	-
	-	-	-	-
<b>Total</b>	<b>184,650</b>	<b>-</b>	<b>-</b>	<b>184,650</b>

**13.4 Grants made to institutions**

*My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.*

<b>Yes</b>	<i>Please provide details of charity's URL.</i>
<b>No</b>	<i>Provide details below</i>

Names of institution	Purpose	Total amount of grants paid £
THE MIDLANDS INTERNATIONAL BUDDHIST ASSOCIATION IN THE UK	TEMPLE BUILD PROJECT	184,650
		-
		-
		-
		-
		-
		-
		-
		-
		-
<b>Total grants to institutions in reporting period</b>		<b>184,650</b>
<b>Other unanalysed grants</b>		<b>50,604</b>
<b>TOTAL GRANTS PAID</b>		<b>235,254</b>

## Note 14 Tangible fixed assets

## 14.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	3,540	-	3,540
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	3,540	-	3,540

## 14.2 Depreciation and impairments

**Basis	n/a	n/a	n/a	n/a	n/a
** Rate					

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	3,540	-	3,540
Transfers*	-	-	-	-	-
At end of the year	-	-	3,540	-	3,540

## 14.3 Net book value

Net book value at the beginning of the year	-	-	3,540	-	3,540
Net book value at the end of the year	-	-	0	-	0

## 14.4 Impairment

*This year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.*

Assets were reviewed and found to be beyond useful life.

*Last year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.*

**Note 19 Debtors and prepayments**

**19.1 Analysis of debtors**

Trade debtors

Prepayments and accrued income

Other debtors

**Total**

This year	Last year
£	£
-	-
-	-
-	20,150
-	20,150

*Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.*

**19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)**

Trade debtors

Prepayments and accrued income

Other debtors

This year	Last year
£	£
-	-
-	-
-	-
-	-
<b>Total</b>	<b>-</b>

## Note 20

## Creditors and accruals

## 20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	600	-	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
<b>Total</b>	<b>600</b>	<b>-</b>	<b>-</b>	<b>-</b>

## 20.2 Deferred income

*Please complete this note if the charity has deferred income.*

*Please explain the reasons why income is deferred.*

This year	Last year

*Movement in deferred income account*

Balance at the start of the reporting period	
Amounts added in current period	
Amounts released to income from previous periods	
Balance at the end of the reporting period	

This year £	Last year £
-	-
-	-
-	-
-	-

**Note 24**                      **Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)  
Short term deposits  
Cash at bank and on hand  
Other  
Total

<b>This year £</b>	<b>Last year £</b>
-	-
-	-
1,358	567
-	-
1,358	567

**Note 29****Additional Disclosures**

**The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.**

The majority of the charities donations in this year was made to the THE MIDLANDS INTERNATIONAL BUDDHIST ASSOCIATION IN THE UK (Charity number: 1020543).

THE MIDLANDS INTERNATIONAL BUDDHIST ASSOCIATION IN THE UK is related to The International Buddhist Relief Organisation (I B R O) by way of a common trustee, Ven. Dr. Witharandeniye Kassapa.

During this financial reporting period, as previously reported loan of £20,150 to THE MIDLANDS INTERNATIONAL BUDDHIST ASSOCIATION IN THE UK was converted into a grant and no loan is outstanding as at the end of this financial reporting period.



<b>Report to the trustees</b>	International Buddhist Relief Organisation		
<b>On accounts for the year ended</b>	31 <sup>st</sup> December 2023	<b>Charity no (if any)</b>	1049429
	<b>Set out on pages</b> 1 - 19		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2023.

**Responsibilities and basis of report**

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

**Signed:**  **Date:** 09/10/2024

**Name:** Ahmet Dervish

**Relevant professional qualification(s) or body:** Institute of Financial Accountants

**Address:** 496-498 Bearwood Road  
Bearwood, Smethwick  
B66 4HB

**THE INTERNATIONAL BUDDHIST RELIEF ORGANISATION (I B R O)**

England & Wales - Charity number 1049429

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# Accounts

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Report to the Trustees/Members of International Buddhist Relief Organisation

Registered Charity Number: 1049429

On Accounts for the year ended 31<sup>st</sup> December 2021

set out on pages 4 and 5

Respective Responsibilities of Trustees and Examiner.

As the Charity's trustees, you are responsible for the preparation of the account; you consider that the audit requirements of Section 43(2) of the Charities Act 1993 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the general directions given by the Charity Commissioners under section 43 (7) (b) of the Act, whether particular matters have come to my attention.

Basis of Independent Examiner's Report.

My examination was carried out in accordance with the general directions given by the Charity Commissioners. An examination includes a review of accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures of the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all evidence that would be required in an audit, and consequently, I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement.

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with Section 41 of the Act;

and

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

Have not been met; or

- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mr A Dervish FFA



Date

9/3/2022

Institution of Financial Accounts

496-498 Bearwood Road  
Bearwood  
West Midlands  
B66 4HB

**THE INTERNATIONAL BUDDHIST RELIEF ORGANISATION (I B R O)**

England & Wales - Charity number 1049429

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# Accounts

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THE INTERNATIONAL BUDDHIST RELIEF ORGANISATION

ACCOUNTS

FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2020

**Prepared by:**  
A. Dervish & Co Ltd.  
Accountants  
496-498 Bearwood Road  
Bearwood  
Birmingham  
B66 4HB

The International Buddhist Relief Organisation

**Registered  
Charity Number:** 1049429

**Address:** 216 New John Street West  
Hockley  
Birmingham  
B19 3UA

**Accountants:** A. Dervish and Co. Ltd.  
Accountants  
496-498 Bearwood Road  
Bearwood  
Birmingham  
B66 4HB

Report to the Trustees/Members of International Buddhist Relief Organisation  
Registered Charity Number: 1049429  
On Accounts for the year ended 31<sup>st</sup> December 2020  
set out on pages 4 and 5

**Respective Responsibilities of Trustees and Examiner.**

As the Charity's trustees, you are responsible for the preparation of the account; you consider that the audit requirements of Section 43(2) of the Charities Act 1993 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the general directions given by the Charity Commissioners under section 43 (7) (b) of the Act, whether particular matters have come to my attention.

**Basis of Independent Examiner's Report.**

My examination was carried out in accordance with the general directions given by the Charity Commissioners. An examination includes a review of accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures of the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all evidence that would be required in an audit, and consequently, I do not express an audit opinion on the view given by the accounts.

**Independent Examiner's Statement.**

In connection with my examination, no matter has come to my attention:

1) which gives me reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with Section 41 of the Act;

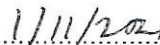
and

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

Have not been met; or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

  
.....  
Mr A Dervish FFA

  
.....  
Date

**Institution of Financial Accounts**

496-498 Bearwood Road  
Bearwood  
West Midlands  
B66 4HB

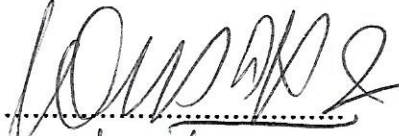
The International Buddhist Relief Organisation  
Income and Expenditure Account for the Year Ended  
31<sup>st</sup> December 2020

	Notes	<u>2020</u>	<u>2019</u>
<b><u>Income</u></b>			
Donations	1	56,123	27,272
HMRC Gift Aid		18,752	8,490
Total Income		<u>74,875</u>	<u>35,763</u>
<b><u>Expenditure</u></b>			
Charitable Donations (Overseas)	2	8,263	16,048
UK Fundraising events		12,359	10,058
Donation to Midlands International Buddhist Association		63,785	600
Accountancy		360	384
Total Expenditure		<u>84,767</u>	<u>27,090</u>
Net Movement in Funds		(9,892)	8,673
Funds Brought Forward		23,954	15,281
Funds Carried Forward		<u>14,062</u>	<u>23,954</u>

The International Buddhist Relief Organisation  
Balance Sheet  
As at 31<sup>st</sup> December 2020

	<u>2020</u>	<u>2019</u>
<b><u>Fixed Assets</u></b>		
At Cost	3,540	3,540
 <b><u>Current Assets</u></b>		
Cash at Bank	180	672
Loans to MIBA	20,150	20,150
	20,330	24,362
 <b><u>Current Liabilities</u></b>		
Loans	(9,400)	0
Accruals	(408)	(408)
	(9,808)	(408)
 Total Assets	14,062	23,954
 <b><u>Funds</u></b>		
General Unrestricted Funds	14,062	23,954

These financial statements were approved by the members of the committee and are signed on their behalf by:

Dr W. Kassapa   
 Date 01/11/2021

Notes to the Accounts for  
The year ended 31<sup>st</sup> December 2020

1. Sundry small donations received during the year

2. Donations To

Sri Lanka Appeal	7,263
Burma Cyclone Relief	1,000
Elderly support	12,359
	<hr/>
	20,622