

Sri Lanka Muslim Association UK
Unaudited Financial Statements
31 March 2021

MERIDIAN INSIGHT

Accountants & Statutory Auditors
Unit 15A, Slough Business Park
94 Farnham Road
Slough
Berkshire
SL1 3FQ

Sri Lanka Muslim Association UK

Financial Statements

Year ended 31 March 2021

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Sri Lanka Muslim Association UK

Trustees' Annual Report

Year ended 31 March 2021

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

Reference and administrative details

Registered charity name	Sri Lanka Muslim Association UK
Charity registration number	1111447
Principal office	Al-Jannah Masjid 1 Stoke Road Slough Berkshire SL2 5AH

The trustees

Mr Anees Mohammed
Mr Abdul Sathar
Mr Hakeel Mohamed
Mr Mohammed Sakkaf
Mr Nazeer Marzook
Mr Rizwan Rameez
Mr Abdul Hameed Anverdeen
Mr Mohamed Abdullah Ameen
Mr Mohamed Janufar Bathurusaman
Mr Mohamed Thasrif Jainudeen
Mr Ahmed Hamjath Mohamed Aneef
Mr Mohamed Akram Abdul Azeez
Mr Mohamed Aasir Mohamed Akram
Mr Mohamed Uzair Mohamed Omerdeen

Independent examiner	Bilal Amin ACA, FCCA Unit 15A, Slough Business Park 94 Farnham Road Slough Berkshire SL1 3FQ
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Structure, governance and management

Document

The charity is constituted as a charitable trust registered with the Charity Commission under charity number 1111447 and is governed by a trust deed.

Organisational Structure

The trustees are fully responsible for the management of the assets of the trust, mainly the Mosque at the above address namely Masjid Al-Jannah: Islamic Educational & community Centre and give their time free of charge and receive no remuneration or other financial benefits.

The trustees have regular meetings, and all the trustees are responsible for all decisions taken in relation to the running of the Mosque and the Centre and the other activities provided by the charity.

Sri Lanka Muslim Association UK

Trustees' Annual Report

Year ended 31 March 2021

Recruitment and Appointment of Trustees

These procedures are followed according to the trust deed. Also, by agreed procedures with views and reflection of the community to have a better relationship with the Members and the local community.

Risk Management

The trustees have assessed the risks the charity faces and have identified the major risks areas and have drawn contingency plans to deal with those risks. The trustees are satisfied that systems are in place, or arrangements are in hand, to manage the risks that have been identified. In particular, policies are in place, insurance cover is up to date and finances of the Community Center/Mosque are kept under review.

Objectives and activities

We have referred to the guidance contained in the Charity Commission's general guidance when reviewing our aims and objectives and in planning our future activities. The objectives of the charity are set out in the charity's trust deed and are summarised as follows:

1. To promote the benefits of the Sri Lankan Muslim residents in Slough and surrounding area, in particular, by the provision of an advice service.
2. To promote a racial harmony and better and mutual understanding.
3. Providing advance educational services including Islamic culture and religious studies, the safeguarding and maintenance of health, and relief of poverty, distress and sickness of Sri Lankan Muslim Community in Slough and surrounding area.
4. Establishing and developing a community advisory service for the individual or group counselling, and practical advice on circumcision, akeeka, marriage, divorce, and other advice.
5. Provide or assist in the provision of facilities for recreation or leisure-time activities, so as to develop physical, mental, spiritual capabilities that they may grow to full maturity as individual and members of just society.
6. Provide a place for religious and cultural activities and to conduct educational classes for children or alternatively to establish, administer and maintain Islamic religious school, centres and other places of worship and learning.
7. Print, publish and circulate news bulletins, periodicals, books and other literary works.
8. Conduct special English language classes to improve and promote literacy.
9. Make necessary burial arrangements for Muslim funerals according to Islamic Sharia.
10. Encourage unity, discipline, and faith.

Sri Lanka Muslim Association UK

Trustees' Annual Report *(continued)*

Year ended 31 March 2021

To Achieve the Above Objectives

- We have established, Masjid Al-Jannah; Islamic Educational & Community Centre at 1, Stoke Road Slough Berkshire SL2 5AH to promote the Islamic values according to the Quran and the Sunnah, establish classes for religious education of Muslim children, to establish an Islamic library, to hold religious festivals, to collect and distribute Sadaqa and Zakat according to Islamic principles and to co-operate as well as liaise with other organisations pursuing similar aims and objectives.
- Our Islamic Cultural Centre /Mosque is an accessible and welcoming venue where all Muslims, as well as those who wish to know more about the Islamic faith, come together to learn about the religion and worship.
- Most of the programs and lectures are conducted in English language as well as conducting special programs in Tamil language to target Sri Lankan community in Slough and surrounding area.
- An important part of our faith is charitable giving in accordance with Islamic guidance. We facilitate the collection and distribution of Sadaqa, Zakat and Fitrana. Distribute them to the needy persons to relieve poverty and financial hardship.
- We also provide education and other learning activities at our Mosque including seminars for the benefits of the local community. Most of our activities are free of charge and are supported by donations.
- Those attending our Islamic Centre/Mosque have given generously to disaster appeals arising from natural calamities in the UK and around the world. The trustees ensure that the funds collected following the appeals are spent fully for that appeal purposes only.
- Regular seminars are held on various topics and take place throughout the year and provide an enlightening insight that challenges the misconceptions about Islam and aims to build bridges with the wider community.
- To advance the education and provide facilities for the interest of all residents of Slough with the aim of improving the conditions of their lives.
- To provide religious facilities and to promote cultural harmony in the local Muslim community.
- Conducting Mosque Open days to get to know the Mosque for local community of other faith and non-faith.
- Conducting homeless feeding on every Fridays. Raising funds and helping the national tragedies like Grenfell tower fire, Windsor flooding etc.
- Special program to attract the youth to keep them off the streets.
- Conducting consular services for youth, women and the men.
- Organising Covid-19 support activities for vulnerable and needy in Slough and surrounding area.
- Working closely with the Slough Borough Council, Police, and the other local and national authorities to support to uphold the law and order, through promoting several programs.

Sri Lanka Muslim Association UK

Trustees' Annual Report *(continued)*

Year ended 31 March 2021

Financial review

Reserves Policy

The trustees have reviewed the reserves of the charity. Their policy is to hold enough funds to meet the operating costs of the charity mainly the running cost of the Islamic Centre/Mosque.

Principal Funding Sources

The charity's main source of income is donations gathered at Fridays, Special appeals, Festive prayers and small amount of membership fee. The charity also receives interest free loans from individuals, called Qarz-e-Hasana, which are repayable on demand, to fund their capital projects.

Plans for future periods

The trustees are working to construct a third floor in the building which will increase the capacity of the Masjid. Necessary planning permission from the Slough Borough Council has been approved. The trustees are working to complete this project as soon as possible.

The trustees' annual report was approved on 7 January 2022 and signed on behalf of the board of trustees by:

Uzair Omerdeen
General Secretary

Sri Lanka Muslim Association UK

Independent Examiner's Report to the Trustees of Sri Lanka Muslim Association UK

Year ended 31 March 2021

I report to the trustees on my examination of the financial statements of Sri Lanka Muslim Association UK ('the charity') for the year ended 31 March 2021.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do 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.

Bilal Amin ACA, FCCA
Independent Examiner

Unit 15A, Slough Business Park
94 Farnham Road
Slough
Berkshire
SL1 3FQ

7 January 2022

Sri Lanka Muslim Association UK

Statement of Financial Activities

Year ended 31 March 2021

			2021		2020
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and other activities	4	149,124	3,985	153,109	265,715
Charitable activities	5	27,688	—	27,688	74,408
Investment income	6	19	—	19	45
Total income		<u>176,831</u>	<u>3,985</u>	<u>180,816</u>	<u>340,168</u>
Expenditure					
Expenditure on charitable activities	7	49,874	—	49,874	67,779
Governance costs	8	131,717	—	131,717	177,082
Total expenditure		<u>181,591</u>	<u>—</u>	<u>181,591</u>	<u>244,861</u>
Net (expenditure)/income and net movement in funds		<u>(4,760)</u>	<u>3,985</u>	<u>(775)</u>	<u>95,307</u>
Reconciliation of funds					
Total funds brought forward		1,114,788	11,010	1,125,798	1,030,491
Total funds carried forward		<u>1,110,028</u>	<u>14,995</u>	<u>1,125,023</u>	<u>1,125,798</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Sri Lanka Muslim Association UK

Notes to the Financial Statements

Year ended 31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	13	920,886	922,962
Current assets			
Debtors	14	65,000	65,000
Cash at bank and in hand		172,443	198,536
		<u>237,443</u>	<u>263,536</u>
Creditors: amounts falling due within one year	15	<u>3,806</u>	<u>31,200</u>
Net current assets		<u>233,637</u>	<u>232,336</u>
Total assets less current liabilities		<u>1,154,523</u>	<u>1,155,298</u>
Creditors: amounts falling due after more than one year	16	<u>29,500</u>	<u>29,500</u>
Net assets		<u><u>1,125,023</u></u>	<u><u>1,125,798</u></u>
Funds of the charity			
Restricted funds		14,995	11,010
Unrestricted funds		<u>1,110,028</u>	<u>1,114,788</u>
Total charity funds	18	<u><u>1,125,023</u></u>	<u><u>1,125,798</u></u>

These financial statements were approved by the board of trustees and authorised for issue on 7 January 2022, and are signed on behalf of the board by:

Hamjath Aneef
President

Uzair Omerdeen
Secretary

Akram Azeez
Treasurer

Sri Lanka Muslim Association UK

Notes to the Financial Statements

Year ended 31 March 2021

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Al-Jannah Masjid, 1 Stoke Road, Slough, Berkshire, SL2 5AH.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Sri Lanka Muslim Association UK

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

Sri Lanka Muslim Association UK

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery 15% reducing balance

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

4. Donations and other activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
General donations	14,203	—	14,203
Fitrah collections	1,535	—	1,535
Friday collections	47,995	—	47,995
Card collections	43,002	—	43,002
Janaza donations	—	3,985	3,985
Ifthar donations	—	—	—
Makthab/Hafiz collections	12,914	—	12,914
Sadaqah collections	4,579	—	4,579
Standing order collections and membership fees	16,946	—	16,946
Till collections	—	—	—
Zakah collections	3,141	—	3,141
Miscellaneous income	289	—	289
Gifts			
HMRC - Gift Aid	4,520	—	4,520
	<u>149,124</u>	<u>3,985</u>	<u>153,109</u>

Unrestricted Restricted Total Funds

Sri Lanka Muslim Association UK

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

	Funds £	Funds £	2020 £
Donations			
General donations	24,921	—	24,921
Fitrah collections	14,877	—	14,877
Friday collections	63,732	—	63,732
Card collections	51,536	—	51,536
Janaza donations	—	11,010	11,010
Ifthar donations	32,132	—	32,132
Makthab/Hafiz collections	14,620	—	14,620
Sadaqah collections	2,618	—	2,618
Standing order collections and membership fees	21,051	—	21,051
Till collections	24,025	—	24,025
Zakah collections	5,193	—	5,193
Miscellaneous income	—	—	—
Gifts			
HMRC - Gift Aid	—	—	—
	<u>254,705</u>	<u>11,010</u>	<u>265,715</u>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Building project donations	460	460	27,005	27,005
Project collections	<u>27,228</u>	<u>27,228</u>	<u>47,403</u>	<u>47,403</u>
	<u>27,688</u>	<u>27,688</u>	<u>74,408</u>	<u>74,408</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Bank interest receivable	<u>19</u>	<u>19</u>	<u>45</u>	<u>45</u>

Sri Lanka Muslim Association UK

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

7. Expenditure on charitable activities

	Unrestricted Funds	Total Funds	Unrestricted Funds	Total Funds
	£	2021 £	£	2020 £
Charitable expenses – other charities	1,595	1,595	5,275	5,275
Fitrh distributions	2,100	2,100	14,877	14,877
Projects spending	46,179	46,179	47,627	47,627
	<u>49,874</u>	<u>49,874</u>	<u>67,779</u>	<u>67,779</u>

8. Expenditure on governance

	Support costs	Total funds	Total fund
	£	2021 £	2020 £
Governance costs	131,717	131,717	177,082
	<u>131,717</u>	<u>131,717</u>	<u>177,082</u>

9. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	<u>4,501</u>	<u>4,868</u>

10. Independent examination fees

	2021 £	2020 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<u>360</u>	<u>–</u>

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021 £	2020 £
Wages and salaries	68,990	58,689
Employer's pension and social security costs	-	4,911
Staff training and welfare	<u>1,074</u>	<u>1,140</u>
	<u>119,938</u>	<u>135,379</u>

The average head count of employees during the year was 12 (2020: 10).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

Sri Lanka Muslim Association UK

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

12. Trustee remuneration and expenses

No remuneration has been paid to the trustees. All trustees are volunteers and rendered their services free of charge.

13. Tangible fixed assets

	Freehold property £	Plant and machinery £	Total £
Cost			
At 1 April 2020	895,377	58,087	953,464
Additions	–	2,426	2,426
At 31 March 2021	<u>895,377</u>	<u>60,513</u>	<u>955,890</u>
Depreciation			
At 1 April 2020	–	30,503	30,503
Charge for the year	–	4,501	4,501
At 31 March 2021	<u>–</u>	<u>35,004</u>	<u>35,004</u>
Carrying amount			
At 31 March 2021	<u>895,377</u>	<u>25,509</u>	<u>920,886</u>
At 31 March 2020	<u>895,377</u>	<u>27,584</u>	<u>922,961</u>

14. Debtors

	2021 £	2020 £
Other debtors	<u>65,000</u>	<u>65,000</u>

15. Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals	360	29,997
Social security and other taxes	<u>3,446</u>	<u>1,203</u>
	<u>3,806</u>	<u>31,200</u>

16. Creditors: amounts falling due after more than one year

	2021 £	2020 £
Sundry loans – Qarz-e-Hasna	<u>29,500</u>	<u>29,500</u>

Sri Lanka Muslim Association UK

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

17. Analysis of charitable funds

Unrestricted funds

	At 1 April 2020 £	Income £	Expenditure £	At 31 March 20 21 £
General funds	<u>1,114,788</u>	<u>176,831</u>	<u>(181,591)</u>	<u>1,110,028</u>

	At 1 April 2019 £	Income £	Expenditure £	At 31 March 20 20 £
General funds	<u>1,030,491</u>	<u>329,160</u>	<u>(244,863)</u>	<u>1,114,788</u>

Restricted funds

	At 1 April 2020 £	Income £	Expenditure £	At 31 March 20 21 £
Restricted Fund – Janaza funds	<u>11,010</u>	<u>3,985</u>	<u>–</u>	<u>14,995</u>

	At 1 April 2019 £	Income £	Expenditure £	At 31 March 20 20 £
Restricted Fund 1 – Janaza funds	<u>–</u>	<u>11,010</u>	<u>–</u>	<u>11,010</u>

18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	920,886	–	920,886
Current assets	222,449	14,994	237,443
Creditors less than 1 year	(3,806)	–	(3,806)
Creditors greater than 1 year	<u>(29,500)</u>	<u>–</u>	<u>(29,500)</u>
Net assets	<u>1,110,029</u>	<u>14,994</u>	<u>1,125,023</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	922,962	–	922,962
Current assets	252,526	11,010	263,536
Creditors less than 1 year	(31,200)	–	(31,200)
Creditors greater than 1 year	<u>(29,500)</u>	<u>–</u>	<u>(29,500)</u>
Net assets	<u>1,114,788</u>	<u>11,010</u>	<u>1,125,798</u>

Sri Lanka Muslim Association UK

Management Information

Year ended 31 March 2021

The following pages do not form part of the financial statements.

Sri Lanka Muslim Association UK
Detailed Statement of Financial Activities
Year ended 31 March 2021

	2021	2020
	£	£
Income		
Donations and other activities		
General donations	14,203	24,921
Fitrah collections	1,535	14,877
Friday collections	47,995	63,732
Card collections	43,002	51,536
Janaza donations	3,985	11,010
Ifthar donations	—	32,132
Makthab/Hafiz collections	12,914	14,620
Sadaqah collections	4,579	2,618
Standing order collections and membership fees	16,946	21,051
Till collections	—	24,025
Zakah collections	3,141	5,193
Miscellaneous income	289	—
HMRC - Gift Aid	4,520	—
	<u>153,109</u>	<u>265,715</u>
Charitable activities		
Building project donations	460	27,005
Project collections	27,228	47,403
	<u>27,688</u>	<u>74,408</u>
Investment income		
Bank interest receivable	19	45
	<u>19</u>	<u>45</u>
Total income	<u><u>180,816</u></u>	<u><u>340,168</u></u>

Sri Lanka Muslim Association UK

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2021

	2021 £	2020 £
Expenditure		
Expenditure on charitable activities and governance		
Charitable expenses – other charities	1,595	5,275
Fitrah distributions	2,100	14,877
Projects spending	46,179	47,627
Wages and salaries	68,990	58,689
Employer's pension and social security costs	-	4,911
Staff training and welfare	1,074	1,140
Youth program	-	2,860
Religious education/Sermons, visiting Imam expenses	7,251	7,480
Bank and merchant charges	2,657	2,831
Rates and water	9,943	10,540
Light and heat	13,652	15,571
Repairs and maintenance	5,942	6,677
Telephone and internet	618	702
Printing, postage and stationery	471	934
General expenses	43	100
Cleaning	226	1,350
Caretaker costs	7,100	5,670
Accountancy, legal and professional fees	8,268	4,559
Insurance	-	2,222
Eid and ifthar expenses	110	42,898
Janaza expenses	-	2,960
Homeless feeding costs	429	120
Depreciation	4,502	4,868
Software and other IT costs	441	-
Total expenditure	181,591	244,861
Net (expenditure)/income	(775)	95,307