

PAROCHIAL CHURCH COUNCIL OF ST WILFRID'S, RIBCHESTER
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

Charity Commission Reference No. 1131599

PAROCHIAL CHURCH COUNCIL OF ST WILFRID'S, RIBCHESTER

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PAROCHIAL CHURCH COUNCIL OF ST WILFRID'S, RIBCHESTER

Charity Information

Status	The Parochial Church Council is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure.
Charity Registered Number	1131599
Incumbent	Reverend Canon Brian McConkey
Address	The Rectory Riverside Ribchester Lancashire
Independent Examiners	A J McLaren Beever and Struthers Chartered Accountants 215 - 219 Chester Road Manchester Lancashire M15 4JE
Bankers	Lloyds TSB 94 Fishergate Preston PR3 3TZ

PAROCHIAL CHURCH COUNCIL OF ST WILFRID'S, RIBCHESTER

Trustees' Report

The members of the Parochial Church Council (PCC) present their Report and Financial Statements for the year ended 31st December 2020

Background

St Wilfrid's PCC has the responsibility of working with the Incumbent in promoting in the Parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It has the maintenance responsibility for St Wilfrid's Church, St Saviour's Chapel and the Village Hall.

Membership

Members of the PCC are either ex-officio or elected by the Annual Parochial Church Meeting (APCM) on a three year cycle, in accordance with the Church Representation Rules.

During the year the following served as PCC members:-

Incumbent	Reverend Canon Brian McConkey
Curate	Reverend Karen Herschell
Honorary Assistant Priest	Reverend Ann Jepson
Pastoral Assistant	Carol Milne (also a Deanery Synod Representative)
Wardens	Mary Marsden (from 1 November) Alan Tomlinson (until 1 November) Elaine Watts Tim Watts Stephen Morris
Deanery Synod Representative	Claire Davies Carol Milne
Elected members	Ann Marie Brewer (from 1 November) Anna Davies (until 1 November) Sally Gorton Jean Johnson (from 1 November) Clare Levick Tim Rainford Peggy Ridge Peter Ridge (also Virger & Sacristan) Tansy Sabben (until 1 November) Wendy Stott (until 1 November) Alan Tomlinson (from 1 November) George Turner Jim Tyrrell

Committees

The PCC operates through a number of committees which meet between the full meetings of the PCC:-

Standing Committee: The only committee required by law. It has the power to transact PCC business between meetings subject to directions given by the Council.

Social Committee: Undertakes responsibility for running all social events in the Parish.

PAROCHIAL CHURCH COUNCIL OF ST WILFRID'S, RIBCHESTER

Trustees' Report

Committees (*continued*)

Hall Management Committee: Undertakes responsibility for the management and maintenance of the Village Hall.

Fabric Committee: Undertakes responsibility for maintaining the fabric of the Church buildings.

Family Development Committee: Established to encourage families to engage in Christian Worship and foster better communication between Church and St Wilfrid's primary school.

Communications Committee: Responsible for magazine production and distribution, publicity and maintenance of website.

Church Attendance

There are 124 parishioners on the Electoral Roll. The regular weekly attendance was approximately 50 adults in a week when the church was open.

PCC Review of the Year

The first Covid lockdown meant that the APCM reviewing 2019 was delayed until the 1st November 2020 as the country was in lockdown in April when the meeting would normally have been held. During 2020 the PCC met on 7 occasions. Each meeting was chaired by Canon Brian McConkey, the Rector but the September, October, November and December meetings were conducted over the internet platform, Zoom as meeting face to face was prohibited because of Covid restrictions.

At the APCM in November there was a change to the membership of the PCC with Anna Davies, Tansy Sabben and Wendy Stott standing down and Peggy Ridge and Sally Gorton successfully seeking re election. Two new PCC members, Ann-Marie Brewer and Mary Marsden were elected with Mary Marsden joining the PCC as the new Church Warden taking over from Alan Tomlinson as the warden for Stydd.

Elaine Watts, Tim Watts and Steven Morris were re elected as Church Wardens until the next APCM.

The business of the PCC continued to be conducted through sub committees. The PCC sub committees –the Standing Committee, Fabric Committee, Hall Management and Communications Committees continued to meet over the reporting period and reported into the PCC which retains oversight of all sub committee activities.

Finance continued to be a key issue dealing with the specific issues raised by Covid: reduced income sources, reduced expenditure and planning for the future. The Safeguarding Policy had its annual review and the PCC was updated on the continuing discussions with Historic England who want an area of the churchyard to remain grave free. The terms of an agreement are currently being negotiated. During the first and second lockdowns both Churches were closed, but regular checks of the buildings were carried out by members of the Fabric Committee.

The Family Development Committee and Social Committee have not met since March 2020 because of the limitations placed on activities by the Covid pandemic.

During the periods of closure, services were available on You Tube and a Sunday morning service was available via Zoom for the congregations of all three parishes in the benefice. Although diocesan guidance prevented public worship, the Church was open for private prayer on Wednesday and Friday mornings for an hour once the first lockdown ended. Prayer and study courses were also conducted over the Zoom platform. The issue of Covid restrictions and their impact on our Church life was a standing item on the PCC agenda.

Thanks to all those involved in ensuring that worship in its varied forms was available during this difficult time.

PAROCHIAL CHURCH COUNCIL OF ST WILFRID'S, RIBCHESTER

Trustees' Report

Results for the Year

The figures show that a surplus of £2,951 on the unrestricted account. This figure when included with the gain on revaluation of our investments gave an overall surplus on our unrestricted funds of £5,107. As reported in previous years it is clear that our expenditure will continue to rise year on year for the foreseeable future and clearly the only way that this can be met is if our income and therefore our giving increases at the same rate.

Reserve Policy

Unrestricted funds are needed:

- to produce investment income sufficient to cover the PCC's normal level of expenditure
- to maintain a contingency reserve to safeguard the PCC in the event of unforeseen circumstances

At the year end the PCC held total reserves of £87,631 (2019: £80,924) of which £37,754 (2019: £36,154) was restricted funds. Unrestricted reserves were £49,877 (2019: £44,770).

The level of reserves is monitored and reviewed by the Members annually.

Public Benefit

The members confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the PCC's aims and objectives and in planning future activities.

.....
Claire Davies,
PCC Secretary

Dated:

PAROCHIAL CHURCH COUNCIL OF ST WILFRID'S, RIBCHESTER

Trustees' Report

Statement of the Responsibilities of the Parochial Church Council

The members are responsible 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).

The law applicable to charities in England and Wales requires the members to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:-

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

The members are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The members are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the UK governing the preparation and dissemination of the financial statements may differ from legislation in other jurisdictions.

The PCC is also responsible for all parish finance, its management and control. These responsibilities include:

- a) Keeping "proper accounting records" which are sufficient to show and explain all the PCC's transactions and must include a record of all relevant assets and liabilities
- b) Ensuring that the finances of the PCC are under its control and only delegated if the PCC can ensure that its wishes will be followed.
- c) Preparing annual financial statements and report, which shall be presented to the Annual Parochial Church Meeting in accordance with the requirements of the Church Representation Rules.
- d) Arranging for a suitable audit of the financial statements.

Approved by the members and on behalf of the Parochial Church Council:

.....
Claire Davies
Secretary

Dated:

PAROCHIAL CHURCH COUNCIL OF ST WILFRID'S, RIBCHESTER

Independent Examinations Report

Independent Examiners Report to the members of the PCC

I report on the accounts of the charity for the year ended 31 December 2020, which are set out on pages 7 to 15. Your attention is drawn to the fact that the Charity has prepared the Financial Statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2019.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(b) of the 2011 Act; and
- to state 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 Commission. An examination includes a review of the 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 in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

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 130 of the 2011 Act; and
 - to prepare accounts which accord to the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable the proper understanding of the accounts to be reached

A J McLaren
Beever and Struthers
Chartered Accountants
215 - 219 Chester Road
Manchester
Lancashire
M15 4JE

Dated:

PAROCHIAL CHURCH COUNCIL OF ST WILFRID'S, RIBCHESTER

**Statement of Financial Activities (Incorporating the
Income and Expenditure Account)**

	Notes	Unrestricted funds £	<u>2020</u> Restricted funds £	Total funds £	<u>2019</u> Total funds
Income and endowments from:					
Donations and legacies	2	65,114	7,073	72,187	63,951
Charitable activities	3	5,502	-	5,502	19,477
Investments	4	1,198	195	1,393	1,565
Parish Heritage Fund	5	-	-	-	88
Total income		<u>71,814</u>	<u>7,268</u>	<u>79,082</u>	<u>85,081</u>
Expenditure on:					
Charitable activities	6	(68,863)	(6,536)	(75,399)	(99,459)
Total expenditure		<u>(68,863)</u>	<u>(6,536)</u>	<u>(75,399)</u>	<u>(99,459)</u>
Net income/(expenditure) before other gains		<u>2,951</u>	<u>732</u>	<u>3,683</u>	<u>(14,378)</u>
Net realised gains on investments		-	-	-	607
Net unrealised gains on investments		2,156	868	3,024	6,900
Net movement in funds		<u>2,156</u>	<u>868</u>	<u>3,024</u>	<u>7,507</u>
Net income/(expenditure) and net movement in funds for the year		<u>5,107</u>	<u>1,600</u>	<u>6,707</u>	<u>(6,871)</u>
Reconciliation of funds					
Funds brought forward		44,770	36,154	80,924	87,794
Funds carried forward		<u>49,877</u>	<u>37,754</u>	<u>87,631</u>	<u>80,924</u>

The statement of financial activities include all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The comparative SOFA is presented in Note 14 of the financial statements.

PAROCHIAL CHURCH COUNCIL OF ST WILFRID'S, RIBCHESTER

Statement of Financial Position

		<u>2020</u>			<u>2019</u>
	Notes	Unrestricted £	Restricted £	Total £	Total £
Fixed Assets					
Investments	9	33,381	13,486	46,867	43,843
		33,381	13,486	46,867	43,843
Current Assets					
Stock		500	-	500	600
Debtors	10	2,824	-	2,824	2,949
Short term deposits		5,278	13,550	18,828	17,677
Cash at bank and in hand	11	10,054	10,718	20,772	21,148
		18,656	24,268	42,924	42,374
Creditors: Amounts falling due within one year	12	(2,160)	-	(2,160)	(5,293)
Net Current Assets		16,496	24,268	40,764	37,081
Net Assets		49,877	37,754	87,631	80,924
The funds of the charity:					
Restricted	13	-	37,754	37,754	36,154
Unrestricted		49,877	-	49,877	44,770
		49,877	37,754	87,631	80,924

Approved by the Parochial Church Council on:

T.C. Rainford
Treasurer

Date:

PAROCHIAL CHURCH COUNCIL OF ST WILFRID'S, RIBCHESTER

Notes to the Financial Statements

1 Principal of accounting policies

Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Fund accounting

Unrestricted funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purpose of the PCC.

Restricted funds are funds subject to specific conditions imposed by the donor or by specific terms of a trust deed or other legal measure.

The accounts include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body nor those that are informal gatherings of Church members.

Income

Income from donations & legacies

Collections are recognised when received by or on behalf of the PCC.

Planned giving receivable under covenant is recognised only when received.

Income tax recoverable on covenants or gift aid donations is recognised when the income is recognised.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement and the amount due.

Income from charitable activities

Income from activities for generating funds is recognised on an accruals basis.

Income from charitable activities is recognised on an accruals basis.

Income from investments

Dividends and interest are accounted for when receivable. Tax recoverable on such income is recognised in the same accounting year.

Gains and losses on investments

Realised gains or losses are recognised when investments are sold.

Unrealised gains or losses are accounted for on revaluation of investments at 31 December.

Expenditure

Unless otherwise stated, resources expended are accounted for on an accruals basis.

Cost of generating funds

Costs of generating funds are those incurred in fund-raising, publicity and public relations

PAROCHIAL CHURCH COUNCIL OF ST WILFRID'S, RIBCHESTER

Notes to the Financial Statements

1 Principal of accounting policies (continued)

Expenditure on charitable activities

Activities directly relating to the work of the Church includes both direct expenditure and allocated support costs.

The diocesan quota or parish share is accounted for when payable. Any quota unpaid at 31 December is provided for in these accounts as an operational (though not a legal) liability and is shown as a creditor in the Balance Sheet.

Any governance costs are those costs relating to the strategic management of the PCC. This includes the costs of examination or audit of the financial statements.

Any support cost represent costs of managing and administering the PCC

Assets and liabilities

Consecrated land and building and movable church furnishings

No valuation of the church and associated land and buildings has been included in these financial statements due to the cost of providing that valuation not deemed to be in the best interests of the PCC.

No value is placed on moveable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or benefice buildings and movable church furnishings, whether maintenance or improvement, is written off as expenditure in the Statement of Financial Activities and separately disclosed.

Office fixture, fittings and office equipment

Equipment is depreciated on a straight line basis over four years.

Investments

Investments are shown at market value at 31 December.

Realised and unrealised gains and losses are recognised in the Statement of Financial Activities.

Current assets

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectable.

Short-term deposits include cash held on deposit either with the CBF Church of England Funds or at the bank.

Stock

Stocks are valued at the lower of cost and net realisable value.

PAROCHIAL CHURCH COUNCIL OF ST WILFRID'S, RIBCHESTER

Notes to the Financial Statements

2 Donations and legacies	Unrestricted 2020 £	Restricted 2020 £	Total 2020 £	Total 2019 £
Convenants	40,378	-	40,378	23,615
Income Tax Recoverable	12,015	-	12,015	9,295
Envelopes	1,855	-	1,855	6,944
Collections	3,195	-	3,195	8,988
Donations	6,568	-	6,568	4,577
Donations from Boxes	1,103	-	1,103	3,056
Village Hall Contributors	-	7,073	7,073	7,476
Heritage Fund Grant Income	-	-	-	-
	65,114	7,073	72,187	63,951
3 Income from Charitable Activities				
Income from activities for generating funds				
Events	249	-	249	2,867
Magazine Advertisements	293	-	293	650
Charitable activities income				
Magazine and bookstall	15	-	15	558
Fees	4,945	-	4,945	15,402
	5,502	-	5,502	19,477
4 Investment				
CBF Deposit Fund Interest	21	-	21	28
CBF Deposit Fund Dividends	937	-	937	1,069
Graveyard	240	-	240	234
Stydd Fabric	-	160	160	171
Youd St Wilfrid	-	22	22	40
Jim Ridge	-	13	13	23
	1,198	195	1,393	1,565
5 Parish Heritage Fund				
Donations	-	-	-	88
	-	-	-	88
Total Incoming Resources	71,814	7,268	79,082	85,081

PAROCHIAL CHURCH COUNCIL OF ST WILFRID'S, RIBCHESTER

Notes to the Financial Statements

	Unrestricted	Restricted	Total	Total
	2020	2020	2020	2019
	£	£	£	£
6 Expenditure on charitable amounts				
<i>Analysis of activities directly relating to the work of the church</i>				
Ministry	22,519	-	22,519	22,910
Accommodation	3,690	-	3,690	3,947
Clergy expenses	650	-	650	1,205
Upkeep of Services	452	-	452	1,090
Magazine and Bookstall	281	-	281	1,395
Building Maintenance	1,439	-	1,439	4,530
Heating and Lighting	7,209	-	7,209	8,827
Hall		6,536	6,536	-
Diocesan Payments	25,462	-	25,462	32,375
Churchyard Maintenance	660	-	660	458
Wages and salaries	1,687	-	1,687	7,589
Professional fees	2,597	-	2,597	4,944
Stationery and printing	-	-	-	367
Bank charges	228	-	228	430
Marketing	64	-	64	-
Donations	1,440	-	1,440	1,413
Canteen and miscellaneous costs	485	-	485	1,021
	<u>68,863</u>	<u>6,536</u>	<u>75,399</u>	<u>92,501</u>
Payments of £439 (2019 - £469) were made to Beever and Struthers in respect of payroll services.				
<i>Analysis of village hall management committee</i>				
Maintenance	-	-	-	708
Sundries	-	-	-	1,157
Insurance	-	-	-	800
Heating and Lighting	-	-	-	2,789
Cleaner		-	-	1,504
	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,958</u>
Total Expenditure	<u>68,863</u>	<u>6,536</u>	<u>75,399</u>	<u>99,459</u>

PAROCHIAL CHURCH COUNCIL OF ST WILFRID'S, RIBCHESTER

Notes to the Financial Statements

7 Analysis of governance and support costs

	General Support £	Governance Function £	2020 £	2019 £
Organists & visiting priests	535	-	535	6,136
Accountancy services	-	2,160	2,160	2,629
Legal & other professional fees	-	437	437	2,315
	<u>535</u>	<u>2,597</u>	<u>3,132</u>	<u>11,080</u>

8 Analysis of staff costs

	2020 £	2019 £
Wages & salaries	1,687	7,589
	<u>1,687</u>	<u>7,589</u>

No employees had employee benefits in excess of £60,000 (2019: none).

The average number of employees during the year was 2 (2019: 2).

There was no remuneration or expenses paid to members of the Parish Church Council.

9 Investments

	2020 £	2019 £
Market Value at 1 January 2020	43,843	46,336
Disposal of investment	-	(9,393)
Net gain/(loss) on revaluation	3,024	6,900
Market value at 31 December 2020	<u>46,867</u>	<u>43,843</u>

Represented by:

Church Investment Fund Shares	46,761	43,742
C of E Fixed Interest Securities Fund	106	101
	<u>46,867</u>	<u>43,843</u>

Historical cost	<u>8,715</u>	<u>8,715</u>
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10 Debtors

	2020 £	2019 £
	Unrestricted	Restricted
Prepayments and accrued income	2,824	-
	<u>2,824</u>	<u>-</u>

PAROCHIAL CHURCH COUNCIL OF ST WILFRID'S, RIBCHESTER

Notes to the Financial Statements

11 Restricted bank funds

During the previous year, the PCC Committee members elected to use part of the restricted designated Church Hall funds for day to day operations. The members elected to do this rather than realise the Investments, as the Investments are still generating significant interest. During the year, some of the investments were realised and funds were reintroduced into the restricted designated Church Hall Fund.

12 Creditors: Amounts falling due within one year	Unrestricted £	Restricted £	2020 £	2019 £
Accruals	2,160	-	2,160	2,278
Fees payable	-	-	-	3,015
	2,160	-	2,160	5,293

13	Fund Details	At 31.12.19	Incoming resources	Outgoing resources	Gains, losses and transfers	At 31.12.20	
		£	£	£	£	£	
	Restricted general funds						
	The Graveyard Fund	7,990	240	-	308	8,538	
	The Stydd Fabric Fund	9,579	159	-	320	10,058	
	The Youd St Wilfrid Fund	5,315	23	-	-	5,338	
	The Ridge Bulb Account	3,089	13	-	-	3,102	
	The Parish Heritage Fund	7,318	-	-	-	7,318	
	Hall Committee	2,863	6,833	-	6,536	240	3,400
	Total restricted general funds	36,154	7,268	(6,536)	868	37,754	

14 Analysis of net assets between funds	Unrestricted £	Restricted £	2020 £	2019 £
Investments	33,381	13,486	46,867	43,843
Current assets	18,656	24,268	42,924	42,374
Current liabilities	(2,160)	-	(2,160)	(5,293)
Net assets	49,877	37,754	87,631	80,924

15 Related Party transactions

There were no related party transactions during the year (2019: none).

PAROCHIAL CHURCH COUNCIL OF ST WILFRID'S, RIBCHESTER

Notes to the Financial Statements

14 Statement of Financial Activities for the year ended 31 December 2019

	Unrestricted funds £	Restricted funds £	2019 Total funds £	2018 Total funds £
Income and endowments from:				
Donations and legacies	56,475	7,476	63,951	75,559
Charitable activities	19,477	-	19,477	12,417
Investments	1,331	234	1,565	1,970
Parish Heritage Fund	-	88	88	-
Total income	<u>77,283</u>	<u>7,798</u>	<u>85,081</u>	<u>89,947</u>
Expenditure on:				
Charitable activities	(92,501)	(6,958)	(99,459)	(127,035)
Total expenditure	<u>(92,501)</u>	<u>(6,958)</u>	<u>(99,459)</u>	<u>(127,035)</u>
Transfer between funds	3,750	(3,750)	-	-
Net income/(expenditure) before other gains	<u>(11,468)</u>	<u>(2,910)</u>	<u>(14,378)</u>	<u>(37,088)</u>
Net realised gains on investments	607	-	607	7,788
Net unrealised gains on investments	4,924	1,976	6,900	(8,066)
Net movement in funds	<u>5,531</u>	<u>1,976</u>	<u>7,507</u>	<u>(278)</u>
Net expenditure and net movement in funds for the year	<u>(5,937)</u>	<u>(934)</u>	<u>(6,871)</u>	<u>(37,366)</u>
Reconciliation of funds				
Funds brought forward	50,707	37,088	87,794	125,160
Funds carried forward	<u>44,770</u>	<u>36,154</u>	<u>80,924</u>	<u>87,794</u>