

**OLDHAM CENTRAL MASJID & ISLAMIC CENTRE
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

OLDHAM CENTRAL MASJID & ISLAMIC CENTRE

Contents

	Page
Reference and Administrative Details	1
Trustees' Report	2—3
Independent Examiner's Report	4
Statement of Financial Activities	5
Statement of Financial Position	6
Statement of Cash Flows	7
Notes to the Statement of Cash Flows	8
Notes to the Financial Statements	9—13
The following pages do not form part of the statutory accounts:	
Detailed Statement of Financial Activities	14—15

OLDHAM CENTRAL MASJID & ISLAMIC CENTRE
Reference and Administrative Details
For The Year Ended 31 March 2025

Trustees

Mr Abdul Karim - Chairman
Mr Soil Miah - Vice Chairman
Mr Muzahid Khan - Vice Chairman
Mr Shopik Miah - Vice Chairman
Mr Habibur Rahman - Vice Chairman
Mr Abdul Hashim - Treasurer
Mr Aftab Miah - Secretary
Mr Sadikur Rahman - Assistant Secretary
Mr Moukthar Ali - Motoli
Mr Afaz Uddin - Assistant Motoli
Mr Abdul Malik
Mr Mohamed Adnan Aziz
Mr Anwarul Islam
Mr Shamru Miah
Mr Mohammed Abdus Sattar
Mr Badsha Miah
Mr Shah Alomgir Ahmed - 10/08/2025
Mr Fazlul Haque (appointed 10/08/2025)
Mr Azizur Rahman Rumel (appointed 10/08/2025)
Mr Ahad Miah (appointed 10/08/2025)

Charity Number

1133257

Principal Address

88 Featherstall Road North
Oldham
OL9 6BX

Independent Examiner

Shahed Alam BSc (Hons) FCPFA
F6.6 - F6.9 Globe House Globe Park
Moss Bridge Road
Rochdale
OL16 5EB

Bankers

Natwest Bank
Oldham Branch, 10 Yorkshire Street
Oldham
OL1 1QT

OLDHAM CENTRAL MASJID & ISLAMIC CENTRE

Trustees' Report For The Year Ended 31 March 2025

The trustees present their report and the financial statements for the year ended 31 March 2025.

Objectives and Activities

Aims and Objectives

The Honorary Officers present their report on the affairs of the Oldham Central Masjid & Islamic Centre, together with The Officers have, as required by the Charity Act prepared financial statements for the year ended 31 March 2025 which The Charity has been keeping proper accounting records which disclose with reasonable accuracy at any time the financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the 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 Republic of Ireland (FRS 102) (effective 1 January 2015).

1. PRINCIPAL ACTIVITIES

The principal activity of the Charity is to provide religious facilities for the followers of the Islamic faith, to establish, manage and maintain the Central Masjid in accordance with Islamic principles and values and to offer provision for Islamic teachings and wider community facilities where necessary and appropriate.

The Charity aims to provide public prayer facilities 5 times a day 365 days a year. To provide facilities for funeral prayers as well as Eid prayers. To provide Islamic education classes for children as well as Adult Islamic classes for both men and women. To have awareness raising sessions around health and community welfare issues.

Review of achievements and performance

Over the course of the year it has been a challenging year having to deal with structural staffing issues as well as making organisational improvements for the long-term stability of the Charity. We had obtained planning permission to replace our temporary portacabin structure to a permanent 3 story brick-built building. However we had to re-apply for planning permission, following consultation with congregation members, to make the building bigger.

We continue to provide Quranic education for adults and children. We continue to accommodate school visits so that children from all backgrounds can learn about Islam and physically see what a Mosque looks like. Our Nikkah service continue to offer Islamic marriage provision for people who wish marry in accordance with sharia law. Our funeral service continue to offer a full range of services to families who have lost loved ones whether at home or in hospital.

Overall it has been a year where we are making improvements for the longer term. Making changes brings it own challenges but we need to make those changes as part of the continues improvement plan for this Charity.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' 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 trustees 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 the financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed; subject to any 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 business.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at anytime the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

OLDHAM CENTRAL MASJID & ISLAMIC CENTRE
Trustees' Report (continued)
For The Year Ended 31 March 2025

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

RESERVES POLICY

Upon advice from the financial advisors of the charity, the Trustees have implemented the following reserves policy for the cash reserves of **£890,959** held as at **31 March 2025** at the end of the financial year.

- **£75,000** has been ring fenced to cover 6 months of operational costs for the Charity, to include salaries, utilities, insurances and other running costs of the Charity.
- **£650,000** is ring fenced for Capital Projects.
- The remaining **£165,959** is General Reserves.

The trustees' report was approved by the board of trustees and signed on its behalf by:

Mr Abdul Karim

Trustee

27/01/2026

OLDHAM CENTRAL MASJID & ISLAMIC CENTRE
Independent Examiner's Report to the Trustees of OLDHAM CENTRAL MASJID & ISLAMIC CENTRE
For The Year Ended 31 March 2025

I report to the trustees on my examination of the accounts of OLDHAM CENTRAL MASJID & ISLAMIC CENTRE (the Trust) for the year ended 31 March 2025.

Responsibilities and Basis of Report

As the charity trustees of the Trust 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 the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

Since the Trust's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Chartered Institute of Public Finance and Accountancy, which is one of the listed bodies.

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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and contents 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.

Shahed Alam BSc (Hons) FCPFA
27/01/2026
F6.6 - F6.9 Globe House Globe Park
Moss Bridge Road
Rochdale
OL16 5EB

OLDHAM CENTRAL MASJID & ISLAMIC CENTRE
Statement of Financial Activities
For The Year Ended 31 March 2025

		2025	2024
		Unrestricted funds	Unrestricted funds
	Notes	£	£
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	4	471,881	451,473
Other trading activities	5	49,857	41,314
		<u>521,738</u>	<u>492,787</u>
EXPENDITURE ON:			
Charitable activities	7	(450,529)	(442,777)
NET INCOME		<u>71,209</u>	<u>50,010</u>
NET MOVEMENT IN FUNDS		<u>71,209</u>	<u>50,010</u>
RECONCILIATION OF FUNDS:			
Total funds brought forward as previously stated		3,860,751	3,810,741
Prior year adjustment		(1,148,016)	-
Total funds brought forward as restated		<u>2,712,735</u>	<u>3,810,741</u>
TOTAL FUNDS CARRIED FORWARD	16	<u><u>2,783,944</u></u>	<u><u>3,860,751</u></u>

The notes on pages 8 to 13 form part of these financial statements.

OLDHAM CENTRAL MASJID & ISLAMIC CENTRE
Statement of Financial Position
As At 31 March 2025

		2025	2024
		Unrestricted	Total
	Notes	funds	funds
		£	£
FIXED ASSETS			
Tangible Assets	13	2,100,956	3,259,751
		2,100,956	3,259,751
CURRENT ASSETS			
Cash at bank and in hand		890,959	809,315
		890,959	809,315
Creditors: Amounts Falling Due Within One Year	14	(1,673)	(2,017)
NET CURRENT ASSETS (LIABILITIES)		889,286	807,298
TOTAL ASSETS LESS CURRENT LIABILITIES		2,990,242	4,067,049
Creditors: Amounts Falling Due After More Than One Year	15	(206,298)	(206,298)
NET ASSETS		2,783,944	3,860,751
FUNDS OF THE CHARITY			
Unrestricted Funds		2,783,944	3,860,751
TOTAL FUNDS	16	2,783,944	3,860,751

The financial statements were approved by the board of trustees on 27 January 2026 and were signed on its behalf by:

Mr Abdul Karim
Trustee

The notes on pages 8 to 13 form part of these financial statements.

OLDHAM CENTRAL MASJID & ISLAMIC CENTRE
Statement of Cash Flows
For The Year Ended 31 March 2025

		2025	2024
	Notes	£	£
Cash flows from operating activities			
Net cash generated from operations	1	81,644	64,511
Net cash generated from operating activities		81,644	64,511
Cash flows from investing activities			
Purchase of tangible assets		-	(29,852)
Proceeds from disposal of tangible assets		-	1,705
Net cash used in investing activities		-	(28,147)
Increase in cash and cash equivalents		81,644	36,364
Cash and cash equivalents at beginning of year	2	809,315	772,951
Cash and cash equivalents at end of year	2	890,959	809,315

OLDHAM CENTRAL MASJID & ISLAMIC CENTRE
Notes to the Statement of Cash Flows
For The Year Ended 31 March 2025

1. Reconciliation of income to cash generated from operations

	2025	2024
	£	£
Net income	71,209	50,010
<i>Adjustments for:</i>		
Depreciation of tangible assets	10,640	13,885
Loss on disposal of tangible assets	139	-
<i>Movements in working capital:</i>		
(Decrease)/increase in trade and other creditors	(344)	616
Net cash generated from operations	<u>81,644</u>	<u>64,511</u>

2. Cash and cash equivalents

Cash and cash equivalents, as stated in the Statement of Cash Flows, relates to the following items in the Balance Sheet:

	2025	2024
	£	£
Cash at bank and in hand	<u>890,959</u>	<u>809,315</u>

3. Analysis of changes in net funds

	As at 1 April 2024	Cash flows	As at 31 March 2025
	£	£	£
Cash at bank and in hand	<u>809,315</u>	<u>81,644</u>	<u>890,959</u>

- **Bank **147:** The balance at 31 March 2025 was £707,052.62 (2024: £745,518.00).
- **Bank **771:** The balance at 31 March 2025 was £47,915.84 (2024: £6,411.00).
- **Bank **870:** The balance at 31 March 2025 was £82,032.52 (2024: £41,576.00).
- **Bank **892:** The balance at 31 March 2025 was £48,081.79 (2024: £6,692.00).
- **Petty Cash:** The balance at 31 March 2025 was £5,874.82 (2024: £9,118.00).

OLDHAM CENTRAL MASJID & ISLAMIC CENTRE

Notes to the Financial Statements

For The Year Ended 31 March 2025

1. General Information

OLDHAM CENTRAL MASJID & ISLAMIC CENTRE is a charitable incorporated organisation registered with the Charity Commission, registered charity number 1133257. The principal address is 88 Featherstall Road North, Oldham, OL9 6BX.

2. Statement of Compliance

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "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 Republic of Ireland (FRS 102) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities Act 2011.

3. Accounting Policies

3.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention.

The charity is a Public Benefit Entity as defined by FRS 102.

3.2. Incoming Resources

Income comprises the value of Donations and Gifts, sponsors, Tax refunds as well as Interest on Bank Account and VAT where appropriate

3.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	0% Reducing Balance
Motor Vehicles	20% Reducing Balance
Fixtures & Fittings	15% Reducing Balance

3.4. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

4. Income from Donations and Legacies

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Donations and gifts:		
Donations and gifts	81,354	119,510
Akth	7,370	8,020
Jummah	110,708	112,419
Masjid Boxes	19,000	15,771
Funeral Service- Donations	241,783	185,856
Member subscriptions and sponsorships	11,666	9,897
	<u>471,881</u>	<u>451,473</u>

OLDHAM CENTRAL MASJID & ISLAMIC CENTRE
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

5. Income from Other Trading Activities

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Income from other trading activities	2,210	1,813
Membership subscriptions	945	3,570
Moktob Classes and Other Classes Fees	46,702	35,931
	<u>49,857</u>	<u>41,314</u>

6. Net Income/(Expenditure)

The net income is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets - owned	10,640	13,885
Gain/Loss on disposal of tangible fixed assets	139	-
	<u>10,779</u>	<u>13,885</u>

7. Analysis of Expenditure

		2025
	Activities undertaken directly	Support costs (see note 8)
	£	£
General Administration	2,000	57,339
Staff Cost	58,133	48,072
Community Services	-	235,278
Governance Cost	-	2,041
Premises Expenses	-	47,666
	<u>60,133</u>	<u>390,396</u>
		<u>450,529</u>

		2024
	Activities undertaken directly	Support costs (see note 8)
	£	£
General Administration	645	59,497
Staff Cost	39,543	48,933
Community Services	-	240,717
Governance Cost	-	2,212
Premises Expenses	-	51,230
	<u>40,188</u>	<u>402,589</u>
		<u>442,777</u>

OLDHAM CENTRAL MASJID & ISLAMIC CENTRE
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

8. Support Costs

						2025
	General Administration	Staff Cost	Community Services	Governance Cost	Premises Expenses	Total
	£	£	£	£	£	£
Employee costs	-	46,694	-	-	-	46,694
Premises expenses	14,670	-	-	-	47,666	62,336
General administration	31,890	1,378	235,278	2,041	-	270,587
Depreciation	10,779	-	-	-	-	10,779
	<u>57,339</u>	<u>48,072</u>	<u>235,278</u>	<u>2,041</u>	<u>47,666</u>	<u>390,396</u>

						2024
	General Administration	Staff Cost	Community Services	Governance Cost	Premises Expenses	Total
	£	£	£	£	£	£
Employee costs	-	41,438	-	-	-	41,438
Premises expenses	14,151	-	-	-	51,230	65,381
General administration	31,461	7,495	240,717	2,212	-	281,885
Depreciation	13,885	-	-	-	-	13,885
	<u>59,497</u>	<u>48,933</u>	<u>240,717</u>	<u>2,212</u>	<u>51,230</u>	<u>402,589</u>

9. Independent Examiner's Remuneration

	2025	2024
	£	£
Independent examination of the financial statements	<u>280</u>	<u>280</u>

10. Staff Costs

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	<u>46,694</u>	<u>41,438</u>

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

11. Average Number of Employees

Average number of employees during the year was: 2 (2024: 2)

12. Prior Period Adjustment

Revaluation Reserve:

In prior accounting periods, the charity recognised a revaluation surplus in respect of its mosque building. During the current year, the trustees reviewed this treatment and concluded that the revaluation was not appropriate under Charities SORP (FRS 102).

The mosque building is used exclusively for charitable purposes in furtherance of the charity's objects and is not held for investment or commercial use. The trustees consider that there is no active market for the property and that any valuation would be highly subjective and not reliably measurable. As such, holding the property at cost less impairment provides a more reliable and relevant measure of value.

Accordingly, the prior revaluation surplus of £1,148,016.16 has been fully reversed. This adjustment has reduced the carrying value of tangible fixed assets with a corresponding reduction in reserves. The adjustment has no impact on the charity's cash flows, income, or its ability to continue its charitable activities.

OLDHAM CENTRAL MASJID & ISLAMIC CENTRE
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

13. Tangible Assets

	Land & Property			
	Freehold	Motor Vehicles	Fixtures & Fittings	Total
	£	£	£	£
Cost or Valuation				
As at 1 April 2024	3,192,064	20,795	129,570	3,342,429
Disposals	-	(6,795)	-	(6,795)
Revaluation	(1,148,016)	-	-	(1,148,016)
As at 31 March 2025	<u>2,044,048</u>	<u>14,000</u>	<u>129,570</u>	<u>2,187,618</u>
Depreciation				
As at 1 April 2024	-	9,111	73,567	82,678
Provided during the period	-	2,240	8,400	10,640
Disposals	-	(6,656)	-	(6,656)
As at 31 March 2025	<u>-</u>	<u>4,695</u>	<u>81,967</u>	<u>86,662</u>
Net Book Value				
As at 31 March 2025	<u>2,044,048</u>	<u>9,305</u>	<u>47,603</u>	<u>2,100,956</u>
As at 1 April 2024	<u>3,192,064</u>	<u>11,684</u>	<u>56,003</u>	<u>3,259,751</u>

In prior accounting periods, the charity recognised a revaluation surplus in respect of its mosque building. During the current year, the trustees reviewed this treatment and concluded that the revaluation was not appropriate under Charities SORP (FRS 102).

The mosque building is used exclusively for charitable purposes in furtherance of the charity's objects and is not held for investment or commercial use. The trustees consider that there is no active market for the property and that any valuation would be highly subjective and not reliably measurable. As such, holding the property at cost less impairment provides a more reliable and relevant measure of value.

Accordingly, the prior revaluation surplus of **£1,148,016.16** has been fully reversed. This adjustment has reduced the carrying value of tangible fixed assets with a corresponding reduction in reserves. The adjustment has no impact on the charity's cash flows, income, or its ability to continue its charitable activities.

Cost or valuation as at 31 March 2025 represented by:

	Land & Property			
	Freehold	Motor Vehicles	Fixtures & Fittings	Total
	£	£	£	£
At cost	2,044,048	14,000	129,570	2,187,618
	<u>2,044,048</u>	<u>14,000</u>	<u>129,570</u>	<u>2,187,618</u>

14. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Other creditors	(868)	-
Taxation and social security	500	-
Accruals and deferred income	2,041	2,017
	<u>1,673</u>	<u>2,017</u>

OLDHAM CENTRAL MASJID & ISLAMIC CENTRE
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

15. Creditors: Amounts Falling Due After More Than One Year

	2025	2024
	£	£
Other creditors	206,298	206,298

16. Movement in Funds

	As at 1 April 2024	Prior year adjustment	Income	Expenditure	As at 31 March 2025
	£	£	£	£	£
Unrestricted funds					
General:					
General unrestricted fund	3,860,751	(1,148,016)	521,738	(450,529)	2,783,944
Total funds	3,860,751	(1,148,016)	521,738	(450,529)	2,783,944

	As at 1 April 2023	Income	Expenditure	As at 31 March 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	3,810,741	492,787	(442,777)	3,860,751
Total funds	3,810,741	492,787	(442,777)	3,860,751

17. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

18. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure.

20. ACCOUNTANTS

The Officers will place a resolution before the annual general meeting to continue the appointment of ATS Accountants Ltd as accountants of the Charity.

OLDHAM CENTRAL MASJID & ISLAMIC CENTRE
Detailed Statement of Financial Activities
For The Year Ended 31 March 2025

	2025	2024
	Total funds	Total funds
	£	£
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and gifts	81,354	119,510
Akth	7,370	8,020
Jummah	110,708	112,419
Masjid Boxes	19,000	15,771
Funeral Service- Donations	241,783	185,856
Radio	5,715	4,665
Shop & House Boxes	5,951	5,232
	<hr/> 471,881	<hr/> 451,473
Other trading activities		
Income from other trading activities	2,210	1,813
Membership fees and subscriptions	945	3,570
Moktob Classes and Other Classes Fees	46,702	35,931
	<hr/> 49,857	<hr/> 41,314
	<hr/> 521,738	<hr/> 492,787
EXPENDITURE ON:		
Charitable Activities:		
General Administration		
Vehicle running costs	(2,000)	(645)
Repairs and maintenance	(14,670)	(14,151)
Vehicle insurance costs	(3,930)	(2,179)
App & Website Expenses	(877)	(2,876)
Materials for Masjid	(23,445)	(25,716)
Telecommunications	(713)	(868)
Legal fees	-	7,615
Bank charges	(2,656)	(2,286)
Sundry expenses	(269)	(5,151)
Depreciation of motor vehicles	(2,240)	(2,921)
Depreciation of fixtures and fittings	(8,400)	(10,964)
Loss on disposal of tangible fixed assets	(139)	-
	<hr/> (59,339)	<hr/> (60,142)
Staff Cost		
Subcontractor costs	(58,133)	(39,543)
Wages and salaries	(46,694)	(41,438)
Pensions	(1,378)	(3,143)
Tax and PAYE	-	(4,352)
	<hr/> (106,205)	<hr/> (88,476)
Community Services		
Cemetery Fees	(217,057)	(206,469)
Funeral Service	(8,017)	(338)
Charitable donations	(10,204)	(33,910)
	<hr/> (235,278)	<hr/> (240,717)
		...CONTINUED

OLDHAM CENTRAL MASJID & ISLAMIC CENTRE
Detailed Statement of Financial Activities (continued)
For The Year Ended 31 March 2025

Governance Cost

Independent examiner's fees	(280)	(280)
Accountancy fees	(1,761)	(1,932)
	(2,041)	(2,212)

Premises Expenses

Rates	(4,494)	(3,776)
Light and heat	(27,229)	(33,233)
Cleaning	(8,001)	(6,406)
Premises insurance	(7,942)	(7,815)
	(47,666)	(51,230)
	(450,529)	(442,777)

NET INCOME

71,209	50,010
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