

ST PAUL'S CHURCH, TUPSLEY
UNAUDITED REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023
Charity Registration No. 1134258

ST PAUL'S CHURCH, TUPSLEY
UNAUDITED REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

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**St Paul's Church, Tupsley
Trustees Annual Report
for the year ended 31 December 2023**

Objectives and Activities

The PCC is committed to enabling as many people as possible to worship at our church and to become part of our parish community at St Paul's. The PCC maintains an overview of worship throughout the parish and makes suggestions on how our services can involve the many groups that live within our parish. Our services and worship put faith into practice through prayer and scripture, music and sacrament.

When planning our activities for the year, the incumbent and the PCC have considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. In particular, we try to enable ordinary people to live out their faith as part of our parish community through worship and prayer; learning about the Gospel and developing their knowledge and trust in Jesus. This can be in gathered worship (services) on Sunday and other days, in LifeGroups gathering to study, pray, encourage and worship, and other networks and meetings to assist with pastoral care.

To facilitate this work, it is important that we maintain, equip and adapt the fabric of the Church of St. Paul's and the linked Community Centre.

Where possible we seek to work together with other local churches and groups, especially Hampton Park URC and Tupsley Whitehouse Community Hub.

Aim and purposes

St Paul's Parochial Church Council (PCC) has the responsibility of cooperating with the incumbent, the Reverend Nick Armstrong, in promoting in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

The PCC is also specifically responsible for the maintenance of the Church and community Hall of St Paul's, Church Road, Hereford

Achievements and Performance

Full details are reported on under the separate report headings.

Worship and Prayer

The PCC are keen to offer a range of services during the week and over the course of the year that our community find both beneficial and spiritually fulfilling. Ways of welcoming and linking the missing generations into our church were well established pre-pandemic, and are now continuing to emerge creating a 'new normal':

- a simpler Messy Church format;
- weekly Worship hosting St Paul's Primary School classes in church.
- a weekly Open the Book assembly now inviting all key stage 2 classes from Hampton Dene School opposite into church.

St Paul's Church, Tupsley
Trustees Annual Report (continued)
For the year ended 31 December 2023

St Paul's Church Community Centre

This hosts a full-time Childcare ministry (St Paul's Childcare, Charity registered number - 1175452) Monday to Friday, and fellowship and/or children's group Sunday mornings. Brownies and other groups are regular evening users throughout the year.

Mission and Evangelism

The Horizons Committee continue to allocate a proportion of our funds and arrange urgent fundraising towards various causes local to Hereford and abroad. The weekly Coffee Shop which is jointly run with Hampton Park URC, providing friendship and pastoral care to many elderly people in our community, has been able to operate for most of the year and continues to be a popular and important part of our mission and outreach

Treasurer's Report: for year end 31 December 2023

The 2023 accounts show an excess of expenditure over income of £1,632 (2022: deficit £1,613). The shortfall, for the second year running, has been covered by using some of our Reserve funds. This is entirely appropriate as we seek to make maintenance and repairs that are necessary and which were delayed somewhat by the impact of Covid.

Once again, we were able to honour our commitment in full to Hereford diocese by paying into the Common Fund a total of £80,000 (2022: £79,000).

We continued to honour the Giving Policy adopted by the PCC in January 2021 and approved annually since, which states "It is our intention that from 2021 St Paul's PCC will give a minimum of 10% of our income away – sowing into the Kingdom of God after the teaching and example of Jesus and the Bible. This will generally be distributed through the discernment of our *Horizons* committee." Thus, in 2023, the Horizons Committee received a sum of money equivalent of 10% of all church giving received in the previous year; this amounted to £7,125 (2022: £6,981). I have summarised below both donations made directly through the Horizons Committee and those collected directly from the congregation and it is clear to see that so many of you generously give to the appeals we also make throughout the year. What a wonderful witness this is!

At the end of 2022 we launched an Acts244 fund, designed to help out those struggling financially during the difficult economic times we faced in 2023, particularly with regard to fuel poverty. During 2023 we paid out £955. Due to your generosity there are still funds available for us to dispose of in 2024, should anyone be in need.

I'd like to end by once again recording my Thanks to all who help in this role practically, especially Ann Gabb our amazing Gift Aid Treasurer and Assistant Treasurer and Val Simms who is always ready to help out. I'm also incredibly grateful for the support I get from all members of the Standing Committee and PCC whose wisdom is invaluable. But finally, and most importantly, thank you all – I am always humbled by your wonderful generosity, both financially and spiritually, and I consider myself truly blessed to be able to serve St Paul's as Treasurer.

Karen Bishop.

St Paul's Church, Tupsley
Trustees Annual Report (continued)
For the year ended 31 December 2023

Charity Supported	Total	Horizons	Congregation
Wycliffe Bible Translators	600	600	
Payment of sponsorship to HDBF - Tanzania	600	600	
New Life Nepal	500	500	
Tearfund – Earthquake appeal	792	232	560
Medical Aid for Palestine	300	300	
Leprosy Mission	500	500	
Close House	400	400	
A Roche (Harvest)	500	83.10	416.90
Open Doors (Violence against Christian Indians)	200	200	
Open Doors	500	500	
Shelterbox	500	500	
Christian Aid – Libya floods	500	238.68	261.32
Christian Aid – Gaza	750	750	
Keep in Step International (Kate Brankin)	400	400	
Church Mission Society (Sarah & Simon Cawdell)	400	400	
Basotho Educational Trust	500	500	
The Living Room	117		117.00
The Cart Shed	400	311.35	88.65
Church Mission Society	232.24		232.24
Children's Society	200	62.80	137.20
Bible Society	227	46.80	180.20
Water Aid	368.20		368.20
2023 Total	£9,486.44	£7,124.73	£2,361.71
2022	£8,483.18	£6,981.00	£1,502.18

Financial Review

2023 showed an increase in income to £150,911 compared with £133,046 in 2022. Charitable expenditure increased from £134,659 in 2022 to £152,543 this year. The charity therefore had a net deficit of £1,632 (2022: deficit £1,613).

Reserves policy

It is now the policy of this PCC to hold in reserve, the equivalent of 3 months running costs, including staff wages and contribution to the Parish Share. It is also our policy to hold an amount for likely church building works as identified in the latest Quinquennial report and an amount for the maintenance of the fabric of the community centre. In 2024 the PCC has no major plans with regard to the exterior of either the community centre building or the church. The planned for repairs to the churchyard path and surrounding area in 2022 did not happen so these continue to be carried forward into 2024. An amount of £10,000 has been set aside for these two items. The PCC continues to hold £15,000 in respect of legacies received in 2020 which were set aside; these were set aside as a deposit for future mission/outreach/chaplaincy work. An additional legacy of £5,000 was received in 2023. Part

St Paul's Church, Tupsley
Trustees Annual Report (continued)
For the year ended 31 December 2023

Reserves policy (continued)

of this was used to set up the post of LifeLink Chaplain which we have identified as being crucial to this future mission/outreach work. Consequently, at the end of 2023, the total amount now set aside for this work is £18,000.

It is likely that the necessary installation of a new Heating system for the church will incur great cost. It is hoped that this will be funded by grants and donations but the PCC believes that it is prudent to set aside £20,000 from accumulated Reserves for this project.

Therefore, a total of £80,000 is needed and the PCC is pleased to note that there are sufficient funds to meet these obligations at this time. This policy will be reviewed in a year's time.

Structure, governance and management

The method of appointment of PCC members is set out in the Church Representation Rules. At St Paul's the membership of the PCC consists of the incumbent (our vicar), churchwardens, curate, reader and members elected by those members of the congregation who are on the electoral roll of the Church. All those who attend our services/members of the congregation are encouraged to register on the Electoral Roll and stand for election to the PCC. The PCC members are responsible for making decisions on all matters of general concern and importance to the parish including deciding on how the funds of the PCC are to be spent.

Volunteers

We would like to thank all the volunteers who work so hard to make our church a lively and vibrant community.

Trustee training

The Trustees undertake continued safeguarding training.

St Paul's Church, Tupsley
Trustees Annual Report (continued)
For the year ended 31 December 2023

Reference and administrative information

Registered Charity name	The Parochial Church Council of the Ecclesiastical Parish of St Paul's, Tupsley, Hereford
Charity name	St Paul's Church, Tupsley
Registered Charity number	1134258
Principal office	The Benefice Office, 107 Church Road, Hereford, HR1 1RT
Governing document	Parochial Church Council Powers Measure (1956) as amended and Church Representation Rules
Trustees	<p>Rev. Preb. N P Armstrong</p> <p>Mrs P C Duggan</p> <p>Mrs A Gabb</p> <p>Mrs K E Bishop</p> <p>Mrs D J Hartland</p> <p>Mrs J M Shave</p> <p>Mr K Pratley (resigned 23 April 2023)</p> <p>Mrs M Jones (resigned 23 April 2023)</p> <p>Rev J Chipper</p> <p>Mrs R Burrow</p> <p>Mrs H Bailey</p> <p>Mrs J Hancock</p> <p>Mr S Brankin (appointed 23 April 2023)</p> <p>Mrs J John (appointed 23 April 2023)</p> <p>Mrs S Payne (appointed 23 April 2023)</p> <p>Mr P Shave (appointed 23 April 2023)</p> <p>Mrs L Watts (appointed 23 April 2023)</p> <p>Mr M Duggan (appointed 23 April 2023)</p>

**St Paul's Church, Tupsley
Trustees Annual Report (continued)
For the year ended 31 December 2023**

Bankers

Lloyds TSB Bank plc
8 High Town
Hereford HR1 2AE

Independent examiners

Cooper Parry Advisory Limited
3rd Floor, Broadway House
32-35 Broad Street
Hereford HR4 9AR

Risk Management

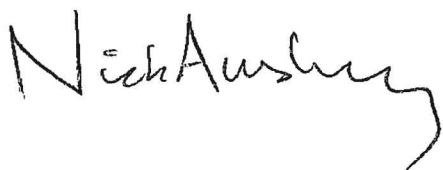
The Trustees continue to monitor the major risks which the charity faces and has established systems to reduce those risks. Risks are reviewed at least annually. The main risks included the health and safety of volunteers and callers, maintenance of the church and community hall and the continued viability of the PCC.

Independent Examiners

Cooper Parry Advisory Limited have agreed to offer themselves for re-appointment as independent examiners of the charity.

On behalf of the board of Trustees

Rev Preb. N P Armstrong – Vicar of Tupsley and Hampton Bishop



Mrs K Bishop – Treasurer



Date 26-03-2024

ST PAUL'S CHURCH, TUPSLEY

TRUSTEES' ANNUAL REPORT

for the year ended 31 December 2023

Statement of Trustees' Responsibilities

The trustees are responsible for preparing The Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), FRS102 and SORP 2015

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 its 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 (FRS 102) 2015;
- 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,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in a business.

The trustees 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 and the Charity (Accounts and Reports) Regulations 2008. 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.

**On behalf of the
Trustees**



Rev Preb. N P Armstrong
Trustee

Independent Examiner's Report to the Trustees of St Paul's Church Tupsley

I report on the accounts of the charity for the year ended 31 December 2023.

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;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- 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 with the accounting records and 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 a proper understanding of the accounts to be reached.



Name: Sophie Powell

Relevant professional qualification or body: FCCA

4 April 2024

ON BEHALF OF COOPER PARRY ADVISORY LIMITED

3rd Floor
Broadway House
32-35 Broad Street
Hereford
HR4 9AR

St Paul's Church, Tupsley

**Statement of Financial Activities
(including Income and Expenditure Account)
For the year ended 31 December 2023**

	<i>Note</i>	Unrestricted Fund	Restricted Fund	Endowment Funds	Total Funds 2023	Total Funds 2022
		£	£	£	£	£
Income						
Donations and legacies		83,009	-	-	83,009	77,151
Charitable activities	3	6,339	10,649	-	16,988	14,112
Other trading activities	4	11,305	-	-	11,305	361
Investment income	5	39,609	-	-	39,609	36,482
Other income	6	-	-	-	-	4,940
Total income		<u>140,262</u>	<u>10,649</u>	<u>-</u>	<u>150,911</u>	<u>133,046</u>
Expenditure						
Expenditure on charitable activ	7/8	142,709	9,834	-	152,543	134,659
Other expenses	9	-	-	-	-	-
Total expenditure		<u>142,709</u>	<u>9,834</u>	<u>-</u>	<u>152,543</u>	<u>134,659</u>
Net income/(expenditure and net movement in funds for the year		(2,447)	815	-	(1,632)	(1,613)
Transfers between funds		-	-	-	-	-
Reconciliation of funds						
Total funds brought forward		602,525	4,028	10,000	616,553	618,166
Total funds carried forward		<u><u>600,078</u></u>	<u><u>4,843</u></u>	<u><u>10,000</u></u>	<u><u>614,921</u></u>	<u><u>616,553</u></u>

All activities are classed as continuing
The notes on the following pages form part of the accounts

St Paul's Church, Tupsley

Balance Sheet

As at 31 December 2023

	<i>Note</i>	2023 £	2022 £
Fixed Assets			
Tangible assets	11	523,605	519,624
Fixed asset investments	12	10,000	10,000
		<u>533,605</u>	<u>529,624</u>
Current Assets			
Debtors	13	3,798	-
Cash at bank and in hand		78,988	89,854
		<u>82,786</u>	<u>89,854</u>
Liabilities			
Creditors falling due within one year			
Other creditors		(1,470)	(2,925)
Net current assets		<u>81,316</u>	<u>86,929</u>
 Total assets less current liabilities		<u><u>614,921</u></u>	<u><u>616,553</u></u>
 The funds of the charity			
Unrestricted funds	14	600,078	602,525
Restricted funds	15	4,843	4,028
Endowment Funds	16	10,000	10,000
	17	<u>614,921</u>	<u>616,553</u>

The notes on pages 11 to 15 form part of these accounts

The accounts on pages 9 to 15 were approved by the governing body and authorised for issue on and are signed on their behalf by


Mrs K Bishop


Rev. Preb. N P Armstrong (Chairman)

St Paul's Church, Tupsley

Notes on the accounts

Year ended 31 December 2023

1 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation /uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The financial statements have been prepared in accordance with 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) - Charities SORP (FRS 102)), and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

St Paul's Church, Tupsley, meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS012 and the Charities SORP FRS 102 the restatement of comparative items was required.

c) Preparation of accounts on a going concern basis.

The trustees consider the funds available will enable the charity to operate for more than one year and on that basis the charity is a going concern.

d) Income

Income including government grants are recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification made by the executors to the trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have been met, then the legacy is treated as a contingent asset and disclosed if material.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

f) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside for a specific purpose. Restricted funds are donations which the donor has specified are to be used solely for particular areas of the charity's work or for particular activities carried out by the charity.

Endowment funds are not available for spending on day to day activities but income generated forms part of unrestricted income.

St Paul's Church, Tupsley

Notes on the accounts

Year ended 31 December 2023

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel and governance costs which support the charity's activities.

i) Tangible fixed assets

The properties owned by the charity have been capitalised at cost. The trustees consider their valuation to be in excess of the original cost and as such have not been depreciated.

Plant and other equipment is depreciated the year after purchase - 33.33% straight line.

j) Fixed asset investments represent funds held within CCLA accounts.

k) Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

l) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2 Legal status of the charity

The legal status of the charity is established by Statute, namely sections 2 and 3 of the Parochial Church Council's (Powers) Measure 1956. Measures have the force as Acts of Parliament, so the existence and legal status of a PCC is part of the law of the land.

	2023	2022
	£	£
3 Charitable activities		
Fees for weddings and funerals	7,753	9,729
Money given to help with costs of maintaining the Churchyard	100	248
Church hall lettings	4,024	4,135
Contribution by Childcare to utility bills	5,111	-
	<u>16,988</u>	<u>14,112</u>
	2023	2022
	£	£
4 Other trading activities		
Fund raising sales	756	361
Diocesan funding contribution to LifeLink Chaplain	10,549	-
	<u>11,305</u>	<u>361</u>
	2023	2022
	£	£
5 Investment income		
Bank interest	1,045	104
Rent from land and buildings	38,564	36,378
	<u>39,609</u>	<u>36,482</u>

St Paul's Church, Tupsley

Notes on the accounts

Year ended 31 December 2023

	2023 £	2022 £
6 Other income		
Sundry income	-	603
Covid grants	-	2,667
Energy grants	-	1,670
	<u>-</u>	<u>4,940</u>
	2023 £	2022 £
7 Analysis of expenditure on charitable activities		
Missionary giving	8,125	6,981
Ministry parish share	80,000	79,000
Mission and evangelism costs	10,005	246
Support costs (Note 8)	54,413	48,432
	<u>152,543</u>	<u>134,659</u>
8 Support costs		
Salary of parish secretary	5,751	5,464
Hall caretaker staff costs	7,334	6,733
Hall water rates	1,039	708
Hall light and heat	4,730	3,633
Hall maintenance	7,024	7,082
Church water rates	-	105
Church light and heat	4,061	2,608
Church insurance	7,060	6,260
Church maintenance	3,700	2,748
Upkeep of church services	2,961	2,441
Upkeep of churchyard	1,409	1,132
Lodge maintenance	827	697
Office administration	7,017	6,869
Governance costs - Independent examination	1,500	1,380
Depreciation of plant & equipment	-	572
	<u>54,413</u>	<u>48,432</u>

9 Trustees remuneration

During the year administration expenses totalling £1,588 (2022: 4 Trustees: £2,226) were reimbursed to four Trustees.

None of the Trustees have been paid any remuneration or received any other benefits from the charity.

10 Staff costs

No employees were paid over £60,000 in the current or previous year.

The average number of employees during the year were 3 (2022: 3).

St Paul's Church, Tupsley

Notes on the accounts

Year ended 31 December 2023

11 Tangible fixed assets

	Freehold Property £	Plant & Equipment £	Total £
Cost			
Brought forward	519,624	1,717	521,341
Additions	-	3,981	3,981
Carried forward	<u>519,624</u>	<u>5,698</u>	<u>525,322</u>
Depreciation			
Brought forward	-	1,717	1,717
Charge for the year	-	-	-
Carried forward	<u>-</u>	<u>1,717</u>	<u>1,717</u>
Net Book Value 31 Dec 23	<u>519,624</u>	<u>3,981</u>	<u>523,605</u>
Net Book Value 31 Dec 22	<u>519,624</u>	<u>-</u>	<u>519,624</u>

	Cost 2023 £	Cost 2022 £
Freehold Property		
Hall	454,624	454,624
Caretaker's house	65,000	65,000
	<u>519,624</u>	<u>519,624</u>

12 Investment fixed assets

	Cost 2023 £	Cost 2022 £
Bank deposit CCLA Historic	10,000	10,000
	<u>10,000</u>	<u>10,000</u>

13 Debtors

	Cost 2023 £	Cost 2022 £
Gift Aid recoverable	3,798	-
	<u>3,798</u>	<u>-</u>

St Paul's Church, Tupsley

Notes on the accounts

Year ended 31 December 2023

14 Unrestricted funds

	Balance 31 December 2022	Income	Expenditure	Transfers	Balance 31 December 2023
	£	£	£	£	£
General fund	602,525	140,262	(142,709)	-	600,078

15 Restricted funds

	Balance 31 December 2022	Income	Expenditure	Transfers	Balance 31 December 2023
	£	£	£	£	£
Heating, chairs, cleaning & maintenance	4,028	100	-	-	4,128
LifeLink Chaplain	-	10,549	(9,834)	-	715
	<u>4,028</u>	<u>10,649</u>	<u>(9,834)</u>	<u>-</u>	<u>4,843</u>

16 Endowment funds

	Balance 31 December 2022	Income	Expenditure	Transfers	Balance 31 December 2023
	£	£	£	£	£
Total	10,000	-	-	-	10,000

17 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Endowment funds	Total
	£	£	£	£
Tangible fixed assets	523,605	-	-	523,605
Fixed asset investments	10,000	-	-	10,000
Net current assets	<u>66,473</u>	<u>4,843</u>	<u>10,000</u>	<u>81,316</u>
	<u>600,078</u>	<u>4,843</u>	<u>10,000</u>	<u>614,921</u>