



Trustees' Annual Report for the period

From	Period start date			To	Period end date		
	Day 01	Month 01	Year 2023		Day 31	Month 12	Year 2023

Section A Reference and administration details

Charity name

Other names charity is known by

Registered charity number (if any)

Charity's principal address

OLD BAPTIST CHAPEL	
BRADFORD ON AVON	
WILTSHIRE	
Postcode BA15 1DA	

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Jeremy Jarvis	ELDER		
2	Ian McDonald	DEACON		
3	Mark Hope	DEACON		
4	Dan Charlton	DEACON		
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

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Section B Structure, governance and management

Description of the charity's trusts

Type of governing document
(e.g., trust deed, constitution)

RULES AND REGULATIONS

How the charity is constituted
(e.g., trust, association, company)

ASSOCIATION

Trustee selection methods
(e.g., appointed by, elected by)

TRUSTEES APPOINTED AT CHURCH MEMBERS MEETING

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

THE MAIN OBJECT OF THE CHURCH IS TO SEEK TO ADVANCE THE CHRISTIAN FAITH IN LINE WITH BAPTIST PRINCIPLES IN ACCORDANCE WITH OUR BASIS OF FAITH.

THE CHURCH ALSO CARRIES OUT CHARITABLE ACTIVITIES IN THE UK AND ABROAD.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

THE CHURCHES MAIN ACTIVITIES ARE SUNDAY SERVICES, MORNING AND EVENING.

INCLUDING ALSO ON SUNDAYS,
BIBLE STUDY GROUP,
ONE SUNDAY SCHOOL GROUP
AND ONE PRAYER MEETING.

THERE IS ALSO A MID WEEK PRAYER MEETING,
ONE CHILDRENS CLUB,
PROMOTION OF MISSION AND CHRISTIAN CHARITY MEETINGS,
MUMS AND TOTS GROUP,
HOME AND HOSPITAL VISITS FOR ILL AND ELDERLY,
LADIES BIBLE DISCUSSION GROUPS,
EMPLOYMENT OF TRAINEE PASTOR

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grant making;
- policy programme related investment;
- contribution made by volunteers.

Summary of the main achievements of the charity during the year

BECAUSE OF THE SPIRITUAL NATURE OF THE CHURCHS' WORK & OBJECTIVES, ACHIEVMENTS CANNOT ALWAYS BE QUANTIFIED AS WITH SAY A BUISNESS.

AT CHRISTMAS LIGHT SWITCH ON IN BRADFORD ON AVON, WE SUPPLIED REFRESHMENTS AND CHURCH INFORMATION LEAFLETS FOR THE HUNDREDS THAT ATTENDED.

AT CHRISTMAS WE SUPPLIED A YOUTUBE CHRISTMAS CAROL SERVICE.

ALSO, AT CHRISTMAS AND EASTER WE DISTRIBUTED BOOKS TO THE GENERAL PUBLIC.

THE MUMS AND TOTS GROUP HAS RUN WELL AGAIN AND A TEA AND CAKE SESSION WAS PUT ON AT CHRISTMAS FOR FAMILIES TO ATTEND.

BIBLE TEACHING GROUPS FOR THE GENERAL PUBLIC WERE RUN ON THE CHAPEL PREMESIS THROUGH THE SUMMER MONTHS.

THE CHURCH FINANCIALLY SUPPORTED 11 MISSION ORGANISATIONS.

Section E Financial review

Brief statement of the charity's policy on reserves

The charity holds sufficient funds in reserve to meet its immediate ongoing expenditure. The trustees allocate any available surplus in support of selected Christian organisations or missionary work.

Details of any funds materially in deficit

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Section F Other optional information

Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	MARK LEONARD HOPE	
Position (e.g., Secretary, Chair, etc)	DEACON	
Date	3 rd December 2023	

Charity number
1140976

Bradford on Avon Baptist Church

Report and Accounts

For the Year Ended

31 December 2023

Oakensen Limited
Chartered Accountants
Bryer Ash Business Park
Trowbridge
Wiltshire
BA14 8HE

Bradford on Avon Baptist Church Trustees Annual Report

The Trustees present their annual report and accounts for the year ended 31 December 2023.

The board of trustees are satisfied with the performance of the charity during the year and the position at 31 December 2023 and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

OBJECTIVES AND ACTIVITIES

The main objective of the charity is the advancement of Christian faith according to Baptist principles and in accordance with the basis of faith as stated. The charity may also carry out other charitable purposes in the United Kingdom and other parts of the world.

ACHIEVEMENTS AND PERFORMANCE

Public services of worship have been held every Sunday through the year. Activities and meetings specifically for children and young people are conducted regularly both on Sunday and during the week. Pastoral visits are arranged for people confined to their homes or in hospital.

PUBLIC BENEFIT

In setting objectives and planning activities the trustees have taken note of the Charity Commission guidance on public benefit.

The charity aims to provide to the public and mankind, services, advice and information about the Christian faith.

FINANCIAL REVIEW

The charity made an operational surplus of £1,938 (2022 - deficit £6,706).

The unrestricted operating fund represents the charity's free reserves, which are retained to provide initial funding for charitable activities and running costs of the church. This fund has increased to £43,474.

RESERVES POLICY

The charities reserve policy is to have unrestricted reserves of at least 6 months expenditure.

PLANS FOR FUTURE PERIODS

The charity will seek to continue to develop the performance of its objectives and to provide benefit in the local community.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity number: 1140976

Registered Office: St Margarets Street, Bradford on Avon, BA15 1DA

Our Advisors

Examiners: Oakensen Limited, Bryer Ash Business Park, Trowbridge, Wiltshire, BA14 8HE

Bankers: Lloyds Bank, Fore Street, Trowbridge, Wiltshire

Trustees

Elected trustees

Mark Hope
Colin Campbell - resigned September 2023
Ian McDonald
Andrew Gadsby
Robert Strivens
Jeremy Jarvis
Daniel Charlton - elected March 2023

Bradford on Avon Baptist Church Trustees Annual Report

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Bradford on Avon Baptist Church is a charity, registered with the Charity Commission for England and Wales from 22 March 2011.

Appointment of trustees

New trustees are selected and appointed directly by the church members, for an indefinite period of service.

Organisational structure

Day to day management is delegated to the church officers, who are the trustees.

RESPONSIBILITIES OF THE TRUSTEES

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).

The trustees are to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 UK 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 charitable company will continue in operation.

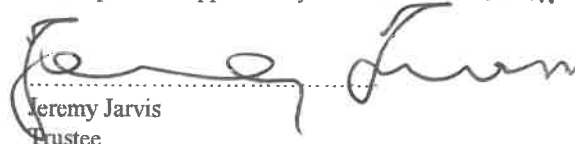
The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act. 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.

INDEPENDENT EXAMINER

Mr David Oakensen FCA of Oakensen Limited was appointed as independent examiner for the year.

This report was approved by the board on

30TH SEPTEMBER 2024


Jeremy Jarvis
Trustee

Bradford on Avon Baptist Church

Independent examiner's report to the members of Bradford on Avon Baptist Church

I report on my examination of the accounts of the charity for the year ended 31st December 2023 which are set out on pages 4 to 8.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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



David Oakensen FCA
Independent Examiner
Oakensen Limited
Chartered Accountants
Bryer Ash Business Park
Trowbridge
Wiltshire
BA14 8HE

30 September 2024

Bradford on Avon Baptist Church
Statement of Financial Activities
For the year ended 31 December 2023

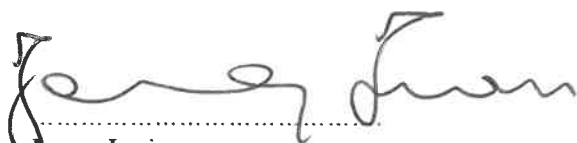
	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
INCOME AND ENDOWMENTS FROM:					
Income from donations and legacies	2	3,000	-	3,000	3,000
Income from charitable activities	3	82,835	-	82,835	80,716
TOTAL INCOME AND ENDOWMENTS		85,835	-	85,835	83,716
EXPENDITURE ON:					
Charitable activities	4	80,231	-	80,231	88,120
Other expenditure	5	3,666	-	3,666	2,302
TOTAL EXPENDITURE		83,897	-	83,897	90,422
Net income		1,938	-	1,938	(6,706)
Gross transfers between funds		-	-	-	-
		1,938	-	1,938	(6,706)
Reconciliation of funds:					
Total funds at 1 January 2023		41,536	-	41,536	48,242
Total funds at 31 December 2023	9	43,474	-	43,474	41,536

There were no recognised gains and losses other than those shown in the above Statement of Financial Activities.

Bradford on Avon Baptist Church
Balance Sheet
As at 31 December 2023

	Notes	£	2023 £	£	2022 £
Current assets					
Debtors	7	54,430		34,322	
Cash at bank and in hand		<u>31,564</u>		<u>35,742</u>	
		85,994		70,064	
Creditors: amounts falling due within one year					
	8	(42,520)		(28,528)	
Net current assets			43,474		41,536
Net assets			<u>43,474</u>		<u>41,536</u>
Represented by:					
Unrestricted funds	9		43,474		41,536
			<u>43,474</u>		<u>41,536</u>

Approved by the board on.....30TH SEPTEMBER 2024



 Jeremy Jarvis
 Trustee

Bradford on Avon Baptist Church
Notes to the Accounts
For the year ended 31 December 2023

1 Accounting policies

Basis of accounting

The charity constitutes a public benefit entity as defined by FRS 102. 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 to the United Kingdom and Republic of Ireland (FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

Incoming resources

Income is recorded when it has been received.

Gift aid tax claims are calculated on the accruals basis to ensure that the funds are recorded in the period to which the gift aid relates.

Resources expended

Resources expended are recognised in the period they are incurred and include any attributable VAT which cannot be recovered.

Costs which are directly attributable to meeting charitable objects are classified as provision of charitable services. These costs are directly allocated to activities.

Costs associated with the general running of the charity which are not attributable to meeting charitable objects are classified as management and administration costs.

Funds

Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds can only be used for particular purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Expenditure which meets these criteria is charged to the fund. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Debtors

Debtors are recognised at the amount due. Prepayments are valued at the amount prepaid net of any discounts due.

Creditors

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.

Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

No significant judgements have had to be made in preparing these financial statements.

Bradford on Avon Baptist Church
Notes to the Accounts
For the year ended 31 December 2023

2	Income from donations and legacies	Unrestricted	Restricted	2023	2022
		£	£	£	£
	Donations	3,000	-	3,000	3,000
		<u>3,000</u>	<u>-</u>	<u>3,000</u>	<u>3,000</u>
3	Income from charitable activities	Unrestricted	Restricted	2023	2022
		£	£	£	£
	Offerings	68,429	-	68,429	65,477
	Gift aid tax refund	14,406	-	14,406	15,239
		<u>82,835</u>	<u>-</u>	<u>82,835</u>	<u>80,716</u>
4	Expenditure on charitable activities	Unrestricted	Restricted	2023	2022
		£	£	£	£
	Wages and salaries	33,340	-	33,340	34,405
	Pastor in Training	9,874	-	9,874	9,790
	Visiting Speakers	2,440	-	2,440	2,832
	Travel	481	-	481	1,305
	Gifts to Missionary work	13,500	-	13,500	14,800
	Gifts to Christian charities	7,408	-	7,408	6,588
	Young People's Work	533	-	533	654
	Light and heat	3,124	-	3,124	4,395
	Insurance	6,266	-	6,266	5,438
	Building repairs	3,265	-	3,265	7,913
		<u>80,231</u>	<u>-</u>	<u>80,231</u>	<u>88,120</u>
5	Other expenditure	Unrestricted	Restricted	2023	2022
		£	£	£	£
	Office expenses	2,511	-	2,511	1,236
	Accountancy	1,056	-	1,056	960
	Bank charges	99	-	99	106
		<u>3,666</u>	<u>-</u>	<u>3,666</u>	<u>2,302</u>
6	Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel			2023	2022
				£	£
	Staff salaries and wages			<u>33,340</u>	<u>34,405</u>
				<u>33,340</u>	<u>34,405</u>

No employees had employee benefits in excess of £60,000 (2022: £nil). Pension costs are allocated to activities in proportion to the related staffing costs incurred and are wholly charged to unrestricted funds.

The charity trustees were not paid or received any other benefits from employment with the Trust or its subsidiary in the year (2022: £nil) neither were they reimbursed expenses during the year (2022: £nil). No charity trustee received payment for professional or other services supplied to the charity (2022: £nil).

The average monthly head count was 1 (2022: 1). All staff are involved in the running of the charities activities.

Bradford on Avon Baptist Church
Notes to the Accounts
For the year ended 31 December 2023

7	Debtors	2023 £	2022 £		
	Gift aid tax claim	31,925	15,115		
	Other debtors	22,505	19,207		
		<u>54,430</u>	<u>34,322</u>		
8	Creditors: amounts falling due within one year	2023 £	2022 £		
	Other creditors	<u>42,520</u>	<u>28,528</u>		
9	Unrestricted funds				
		Balance as at 1 January 2023 £	Incoming resources and transfers £	Outgoing resources and transfers £	Balance as at 31 December 2023 £
	General fund	41,536	85,835	(83,897)	43,474
		<u>41,536</u>	<u>85,835</u>	<u>(83,897)</u>	<u>43,474</u>

Charity number
1140976

Bradford on Avon Baptist Church

Report and Accounts

For the Year Ended

31 December 2023

Oakensen Limited
Chartered Accountants
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The charity aims to provide to the public and mankind, services, advice and information about the Christian faith.

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PLANS FOR FUTURE PERIODS

The charity will seek to continue to develop the performance of its objectives and to provide benefit in the local community.

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Our Advisors

Examiners: Oakensen Limited, Bryer Ash Business Park, Trowbridge, Wiltshire, BA14 8HE

Bankers: Lloyds Bank, Fore Street, Trowbridge, Wiltshire

Trustees

Elected trustees

Mark Hope
Colin Campbell - resigned September 2023
Ian McDonald
Andrew Gadsby
Robert Strivens
Jeremy Jarvis
Daniel Charlton - elected March 2023

Bradford on Avon Baptist Church Trustees Annual Report

STRUCTURE, GOVERNANCE AND MANAGEMENT

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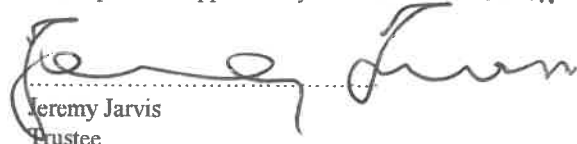
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INDEPENDENT EXAMINER

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This report was approved by the board on

30TH SEPTEMBER 2024


Jeremy Jarvis
Trustee

Bradford on Avon Baptist Church

Independent examiner's report to the members of Bradford on Avon Baptist Church

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Independent examiner's statement

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
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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.



David Oakensen FCA
Independent Examiner
Oakensen Limited
Chartered Accountants
Bryer Ash Business Park
Trowbridge
Wiltshire
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30 September 2024

Bradford on Avon Baptist Church
Statement of Financial Activities
For the year ended 31 December 2023

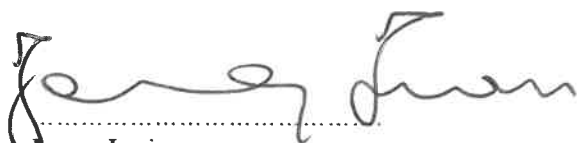
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Income from charitable activities	3	82,835	-	82,835	80,716
TOTAL INCOME AND ENDOWMENTS		85,835	-	85,835	83,716
EXPENDITURE ON:					
Charitable activities	4	80,231	-	80,231	88,120
Other expenditure	5	3,666	-	3,666	2,302
TOTAL EXPENDITURE		83,897	-	83,897	90,422
Net income		1,938	-	1,938	(6,706)
Gross transfers between funds		-	-	-	-
		1,938	-	1,938	(6,706)
Reconciliation of funds:					
Total funds at 1 January 2023		41,536	-	41,536	48,242
Total funds at 31 December 2023	9	43,474	-	43,474	41,536

There were no recognised gains and losses other than those shown in the above Statement of Financial Activities.

Bradford on Avon Baptist Church
Balance Sheet
As at 31 December 2023

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Current assets					
Debtors	7	54,430		34,322	
Cash at bank and in hand		<u>31,564</u>		<u>35,742</u>	
		85,994		70,064	
Creditors: amounts falling due within one year					
	8	(42,520)		(28,528)	
Net current assets			43,474		41,536
Net assets			<u>43,474</u>		<u>41,536</u>
Represented by:					
Unrestricted funds	9		43,474		41,536
			<u>43,474</u>		<u>41,536</u>

Approved by the board on.....30TH SEPTEMBER 2024



 Jeremy Jarvis
 Trustee

Bradford on Avon Baptist Church
Notes to the Accounts
For the year ended 31 December 2023

1 Accounting policies

Basis of accounting

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Incoming resources

Income is recorded when it has been received.

Gift aid tax claims are calculated on the accruals basis to ensure that the funds are recorded in the period to which the gift aid relates.

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Creditors

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Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

No significant judgements have had to be made in preparing these financial statements.

Bradford on Avon Baptist Church
Notes to the Accounts
For the year ended 31 December 2023

2 Income from donations and legacies	Unrestricted	Restricted	2023	2022
	£	£	£	£
Donations	3,000	-	3,000	3,000
	<u>3,000</u>	<u>-</u>	<u>3,000</u>	<u>3,000</u>
3 Income from charitable activities	Unrestricted	Restricted	2023	2022
	£	£	£	£
Offerings	68,429	-	68,429	65,477
Gift aid tax refund	14,406	-	14,406	15,239
	<u>82,835</u>	<u>-</u>	<u>82,835</u>	<u>80,716</u>
4 Expenditure on charitable activities	Unrestricted	Restricted	2023	2022
	£	£	£	£
Wages and salaries	33,340	-	33,340	34,405
Pastor in Training	9,874	-	9,874	9,790
Visiting Speakers	2,440	-	2,440	2,832
Travel	481	-	481	1,305
Gifts to Missionary work	13,500	-	13,500	14,800
Gifts to Christian charities	7,408	-	7,408	6,588
Young People's Work	533	-	533	654
Light and heat	3,124	-	3,124	4,395
Insurance	6,266	-	6,266	5,438
Building repairs	3,265	-	3,265	7,913
	<u>80,231</u>	<u>-</u>	<u>80,231</u>	<u>88,120</u>
5 Other expenditure	Unrestricted	Restricted	2023	2022
	£	£	£	£
Office expenses	2,511	-	2,511	1,236
Accountancy	1,056	-	1,056	960
Bank charges	99	-	99	106
	<u>3,666</u>	<u>-</u>	<u>3,666</u>	<u>2,302</u>
6 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel			2023	2022
			£	£
Staff salaries and wages			33,340	34,405
			<u>33,340</u>	<u>34,405</u>

No employees had employee benefits in excess of £60,000 (2022: £nil). Pension costs are allocated to activities in proportion to the related staffing costs incurred and are wholly charged to unrestricted funds.

The charity trustees were not paid or received any other benefits from employment with the Trust or its subsidiary in the year (2022: £nil) neither were they reimbursed expenses during the year (2022: £nil). No charity trustee received payment for professional or other services supplied to the charity (2022: £nil).

The average monthly head count was 1 (2022: 1). All staff are involved in the running of the charities activities.

Bradford on Avon Baptist Church
Notes to the Accounts
For the year ended 31 December 2023

7	Debtors	2023	2022		
		£	£		
	Gift aid tax claim	31,925	15,115		
	Other debtors	22,505	19,207		
		<u>54,430</u>	<u>34,322</u>		
8	Creditors: amounts falling due within one year	2023	2022		
		£	£		
	Other creditors	<u>42,520</u>	<u>28,528</u>		
9	Unrestricted funds				
		Balance as at	Incoming	Outgoing	Balance as at
		1 January	resources	resources and	31 December
		2023	and transfers	transfers	2023
		£	£	£	£
	General fund	41,536	85,835	(83,897)	43,474
		<u>41,536</u>	<u>85,835</u>	<u>(83,897)</u>	<u>43,474</u>