

**HEART OF LIVING YOGA FOUNDATION**

**Unaudited Financial Statements**

**31 August 2023**

**ARNOLD ACCOUNTING & BOOKKEEPING SERVICES LTD**

AAT Licensed Accountant

23 Branwell Close

Christchurch

Dorset

England

BH23 2NP

# HEART OF LIVING YOGA FOUNDATION

## Financial Statements

Year ended 31 August 2023

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# HEART OF LIVING YOGA FOUNDATION

## Trustees' Annual Report

Year ended 31 August 2023

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The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2023. The trustees have adopted the provisions of 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).

### OBJECTIVES AND ACTIVITIES

The main objective of the foundation is to advance the education of the public in the subject of Yoga.

To promote education (including social and physical training) in Sri Lanka, India, Brazil, USA and the UK.

The prevention or relief of poverty in Sri Lanka, India, Brazil, USA and the UK by providing or assisting in the provision of Education, training, healthcare projects and all the necessary support designed to enable individuals to generate a sustainable income and be self-sufficient according to yogic principles.

The promotion of religious harmony for the benefit of the public by promoting knowledge and mutual understanding and respect of the beliefs and practices of different religious faiths.

To promote human rights (as set out in the Universal Declaration of Human Rights and subsequent United Nations conventions and declarations) throughout the world by relieving need among the victims of Human Rights abuse.

The main activities of the foundation are the awarding of scholarships, maintenance allowances or grants tenable at any university, college or institution of higher or further education.

Providing education (including the study of yoga, handicrafts or other arts), to undertake travel in furtherance of that education or to prepare for entry to any occupation, trade or profession on leaving any educational establishment.

To assist (in such ways as the charity trustees think fit) any charity in Sri Lanka, India, Brazil, USA and the UK whose aims include advancing education by developing mental, physical and moral capabilities through yoga and adjunctive leisure time activities.

### Public Benefit

The trustees are mindful of the requirements for meeting the public benefit test.

For the public benefit in particular but not exclusively by teaching yoga, by training new teachers, and by providing further teacher training.

For the public benefit in particular but not exclusively by making grants to assist any charity in Sri Lanka, India, Brazil and the UK whose aims include advancing education by developing mental, physical and moral capabilities through yoga and adjunctive leisure time activities.

For the public benefit in particular but not exclusively by working to prevent and relieve poverty in Sri Lanka, India, Brazil, USA and the UK by making grants to other charitable bodies that (a) work for the relief of poverty through providing education (b) work toward the relief of trauma & special needs by therapeutic interventions including yoga (c) by providing community facilities for racial & religious harmony, if it is felt this satisfies such criteria.

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## **Policy on Grantmaking**

Our criteria are that:

1/ Grants may be awarded at the discretion of the trustees for scholarships and/or maintenance allowances or grants tenable at any university, college or institution of higher or further education.

2/ Grants may be awarded at the discretion of the trustees to any charity in Sri Lanka, India, Brazil and the UK whose aims include advancing education by developing mental, physical and moral capabilities through yoga and adjunctive leisure time activities.

3/ Grants may be awarded at the discretion of the trustees to provide education (including the study of yoga, handicrafts or other arts), to undertake travel in furtherance of that education or to prepare for entry to any occupation, trade or profession on leaving any educational establishment.

4/ Any Grants awarded may include provision for necessary emergency relief of any type to the beneficiaries and their families and others with whom they are associated and who assist with their education through one of Heart of Living Yoga Foundations projects.

## **Contribution made by Volunteers**

Volunteers assist with fundraising activities including the donation of meditation/music CDs and downloads (via the charity's website) and organising events.

Volunteers co-ordinate the running and administration of the HOLY website including the production and distribution of e-newsletters and information.

Volunteers give education in yoga and other projects to children and adults in the UK, Sri Lanka, India, Brazil and the USA.

The Trustees may ask for volunteer help for specific tasks and may offer to pay accommodation and transport expenses.

## **ACHIEVEMENT AND PERFORMANCE**

During 2022 and 2023 the after effects of the global pandemic Covid-19, the ongoing climate crisis and the current 'cost-of-living' crisis have impacted on the Heart of Living Yoga Charity's work in the U.K., Sri Lanka, Brazil, India and USA. The Charity has adapted and responded to these challenges. Sri Lanka has had severe economic inflation although there are signs now this is stabilising. India has had unprecedented flooding causing homelessness and distress to the community the charity's work supports.

### **Sri Lanka**

#### **The Sunshine School**

The Sunshine School was able to reopen in March 2023 after the closure of schools following the Covid pandemic. 26 children are receiving extra tuition along with a nutritious snack and milk. The children are coached in order to take a scholarship exam which gives the possibility to go to a very good school. This programme has run successfully in the past enabling children to take A levels, leading them to university and a professional career. This not only lifts them, but also their family and their village out of poverty, and they then give back to the whole community and country.

#### **Elders Wisdom club and families in need in Sri Lanka**

Dry rations have continued to be received by villagers and the elders who have no family support. It is given on the full moon day, which is a national holiday each month in Sri Lanka, and a puja is offered there. A Ganapaty Shrine has been built and the monthly puja takes place there too.

The food growing project is in full swing and 32kg of Urad dhal (brown lentils), 260 coconuts and a large quantity of squashes have already been harvested. It is planned that this will provide some food security and support the dry rations for those in need.

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## **Children & Adults with Special Needs in North Sri Lanka**

In the north-east of Sri-Lanka the project continues for day care for children with special needs. Our Charity is offering support, both financial and advice. We have let them know that we are still unable to pay salaries as we cannot guarantee the continuity of them. The Holistic Special Education foundation is still active and, although Rev. Padma is involved with that it is a separate entity from Heart Of Living Yoga. The Sri Lankan teachers, midwives and yoga teachers who were originally trained by Heart Of Living Yoga and H.S.E.F. have run training courses for local professionals and parents to enable them to share yoga with children who have special needs and their families, although Covid has affected the continuity of this. It is always our aim to support and enable trainings to be carried out by the local community itself to ensure they are culturally appropriate.

### **India**

Work with the children in the slum areas of Rishikesh is happening once again after the long pause of the covid pandemic. We have provided the Freedom School with educational resources, books and stationery and two laptops so the children can learn how to navigate the internet and gain IT skills.

In August 2023, the school and the whole community who live near the river were hit by extensive flooding. Families lost their homes as well as all their belongings. We were able to send ration kits for the 110 families that we support through Atma Seva and the Freedom School. As repairs began, we were able to support the repairing of the sole water pump in the community and donated medicines and treatments for a Health checkup day which was kindly supported by a local doctor and his team. Funds were also sent to provide folding beds, blankets, new plastic covering to shelters and to continue providing food rations.

### **Native Nations Programme**

The Lakota and Anashinabe communities have been taking the Online Heart Meditation Facilitator training. The course was without doubt beneficial for many of them. These great souls are living in the midst of trauma and almost daily death within their community and their only wish was to be able to help others in their communities, to alleviate stress, anxiety and the effects of trauma.

It was also very helpful for our own course leaders, including Padma, who learnt a great deal about how to offer the benefits of heart meditation and practice to another culture that is suffering trauma. The native people who completed the course are teachers and social workers and community welfare workers and their sole motivation is to alleviate the suffering within their community.

We have been asked to offer a further 4 week on line course to the Anashinabe community to promote their well being.

### **Yoga Teacher Training and UK Events**

As part of our Heart Community Events programme, special free retreat days for NHS staff and carers both paid and unpaid, have been going ahead in the New Forest, Bournemouth and in Shetland. The events in the New Forest were over-subscribed and we had to double the number of events due to demand with so many people being on a waiting list. The Shetland events also have a waiting list. As there seems to be many people who are struggling with the challenges of life today, we have decided to apply to the Lottery Fund to be able to offer more of these mini-retreats to the community.

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In August 2023 the 1<sup>st</sup> Heart Festival took place near Bath. Organised by volunteers, it was a hugely successful event attracting hundreds of people who enjoyed music, yoga, dance, food and community over three days, and raised £1635 for the charity.

Our Heart Meditation Facilitator courses have continued to be well received with 2 more online courses having graduated.

The Heart of Healing course is also currently running its second training which may lead to a Part 2 of the course where people learn how to share healing with family & friends.

The first group of 18 students in Heart Ministry completed 3 years of studies and graduated in June 2022, being ordained with a special Heart Blessing ceremony with Padma Devi on a fully booked retreat in Wales. This ministry community remains active and connected and vibrant. Requests for new ministry training resulted in 16 new students beginning as seminarians. Their graduation and ordination will take place in June 2024. Some of the first ministers are acting as mentors to the new ones, which is a wonderful support to the teachers as well as the students.

## **Brazil**

Jhenifer's Library and School has officially opened this year and is thriving. A Children's Day celebration was held and more children are attending. They receive a nutritious meal as well as additional tuition. As more children are using the facility, we are in the process of building a new kitchen shelter.

The Amazon Tribal school in the Manaus region, continues to support children's learning. Heart of Living Yoga Foundation Charity is working alongside Vidas Indigenas Importam and FAS Amazonia, delivering regular academic tuition but also supporting the children and their communities' learning and practice of their own cultural and medicinal indigenous wisdom. The building of a new concrete structure for the children's school is underway. A sewing machine has been provided in order to make masks and help provide an income.

Heart of Living Yoga, again working alongside Vidas Indigenas Importam and FAS Amazonia, is building a Maloca (a large indigenous community building) in Acajatuba-Igarapé Grande region. The University of Manaus is involved with this project and it is hoped that many native children will benefit from the wisdom and knowledge of the study of growing indigenous food, herbs and plants as well as native prayers, massage and movement, making creams and tinctures, and handmade jewellery and handicrafts.

A large Maloca has been built to support the wisdom sharing of the natives from Tikuna and Sateré-Mawé ethnicities. The aim is to keep alive their rituals and traditions and to pass their knowledge, abilities and wisdom down to their children. It is also used to receive tourists interested to discover more about their traditions which brings an extra income to their families. There is a space dedicated to teach the children their native languages, attend extra school classes, learn native graphism symbols, make hand-made pieces from Amazon seeds, practice natural fabric clothes painting, learn about the healing power of plants, native music and much more. Our next step is to cover this community space with indigenous straws as soon as the river waters goes up and we are able to transport the bundles of straw from the northern part of the jungle.

## **Achievements against objectives**

Projects in Sri Lanka, India, Brazil, USA and U.K. are supported and delivered by local people and are established, in progress and are adapting to local needs and global events. Heart of Living Yoga Foundation's work has continued in the aftermath of the effects of the Covid pandemic and during this current cost of living crisis. We have responded to the immediate need for food particularly and maintain contact with all the projects ongoing.

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## **FINANCIAL REVIEW STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its governing document, a CIO Foundation Constitution, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

### **Recruitment and appointment of new trustees**

Trustees volunteer and are approved at an AGM or Trustees Meeting by existing Trustees. This year Anya Estermann resigned as Treasurer but continues as a trustee. Alan Bore, also known as Surya, was unanimously elected to join the board of trustees and has taken on the role of Treasurer.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Organisational structure**

The founder and first trustee Rev. Padma Devi Sumananda is Chairperson. There are additionally now six Trustees. Heart of Living Yoga Foundation is supported by many volunteers, teachers and friends.

Rev. Padma Devi Sumananda has been working in Sri Lanka for the many years, working closely with local N.G.O's and government agencies.

Stephen Arnold of Arnold Accounting & Bookkeeping Services Ltd, 23 Branwell Close, Christchurch, Dorset, England BH23 2NP prepares the Financial Reports.

### **Related parties**

A Memorandum of Understanding exists between the Institute of Human Excellence, Ridgeway Place, Colombo 4, Sri Lanka and Heart of Living Yoga Foundation.

Also with the Heart of Living Yoga (India) Foundation based in Rishikesh, a not-for-profit company with Indian Directors.

Other charitable bodies with similar aims as Heart of Living Yoga Foundation may be selected at the sole discretion of the trustees by using the criteria in our governing document.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Company number**

CE007875 (England and Wales)

### **Registered Charity number**

1169252

### **Registered office**

14 Cleaveland Rise

Ogwell

Newton Abbot

Devon

TQ12 6FF

### **Trustees**

A Estermann

Rev P Sumananda

H Sumananda

R Weil

C Weil

J Loake

A Bore

### **Company Secretary**

C Weil

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**Independent examiner**

Stephen Arnold...F.M.A.A.T

AAT Licensed Accountant.....

**Arnold Accounting, 23 Branwell Close, Christchurch, BH23 2NP.....**

Approved by order of the board of trustees on..22 March 2024.....

and signed on its behalf by:.....

Rev P Sumananda—Chairperson

*Padma Devi Sumananda*



# HEART OF LIVING YOGA FOUNDATION

## Independent Examiner's Report to the Trustees of HEART OF LIVING YOGA FOUNDATION

Year ended 31 August 2023

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I report to the trustees on my examination of the financial statements of HEART OF LIVING YOGA FOUNDATION ('the charity') for the year ended 31 August 2023.

### Responsibilities and basis of report

Independent examiner's report to the trustees of Heart of Living Yoga Foundation('the Company') I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2023.

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

### Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Signed *Stephen Arnold*

Date...22 March 2024.....

Stephen Arnold F.M.A.A.T  
AAT Licensed Accountant  
Independent Examiner

23 Branwell Close  
Christchurch  
Dorset  
England  
BH23 2NP

# HEART OF LIVING YOGA FOUNDATION

## Statement of Financial Activities

Year ended 31 August 2023

		2023		2022	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>INCOME FROM</b>					
Donations and charitable activities		66,163	–	66,163	38,387
<b>Total income</b>		<u>66,163</u>	<u>–</u>	<u>66,163</u>	<u>38,387</u>
<b>Expenditure</b>					
EXPENDITURE ON Charitable activities					
Yoga activities		79,145	112	79,257	33,105
<b>Total expenditure</b>		<u>79,145</u>	<u>112</u>	<u>79,257</u>	<u>33,105</u>
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Net (expenditure)/income and net movement in funds</b>		<u>(12,982)</u>	<u>(112)</u>	<u>(13,094)</u>	<u>5,282</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>53,837</u>	<u>746</u>	<u>54,583</u>	<u>49,301</u>
<b>Total funds carried forward</b>		<u>40,855</u>	<u>634</u>	<u>41,489</u>	<u>54,583</u>

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

The notes on pages 12 to 15 form part of these financial statements.

# HEART OF LIVING YOGA FOUNDATION

## Statement of Financial Position

31 August 2023

	Note	2023 £	2022 £
<b>Current assets</b>			
Stocks	6	500	1,192
Cash at bank and in hand		41,489	53,891
		<u>41,989</u>	<u>55,083</u>
<b>Creditors: amounts falling due within one year</b>	7	500	500
<b>Net current assets</b>		<u>41,489</u>	<u>54,583</u>
<b>Total assets less current liabilities</b>		<u>41,489</u>	<u>54,583</u>
<b>Net assets</b>		<u>41,489</u>	<u>54,583</u>
<b>Funds of the charity</b>			
Restricted funds		634	746
Unrestricted funds		40,855	53,837
<b>Total charity funds</b>	8	<u>41,489</u>	<u>54,583</u>

These financial statements were approved by the board of trustees and authorised for issue on 22 March 2024, and are signed on behalf of the board by:

Rev P Sumananda  
Trustee

A Bore  
Trustee

*Padma Devi Sumananda*



# HEART OF LIVING YOGA FOUNDATION

The notes on pages 12 to 15 form part of these financial statements.

# HEART OF LIVING YOGA FOUNDATION

## Notes to the Financial Statements

Year ended 31 August 2023

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### 1. Income and endowments from

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 14 Cleaveland Rise, Ogwell, Newton Abbot, Devon, TQ12 6FF.

### 2. Statement of compliance

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

### 3. Accounting policies

#### Basis of preparation

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

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

#### Going concern

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

#### Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

(a) No cash flow statement has been presented for the company. (b) Disclosures in respect of financial instruments have not been presented.

#### 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.

# HEART OF LIVING YOGA FOUNDATION

## Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

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### 3. Accounting policies *(continued)*

#### Fund accounting

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

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

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

#### Incoming resources

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

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

#### Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

### 4. Analysis of grants

	2023 £	2022 £
<b>Grants to institutions</b>		
Grants to institutions	22,160	5,225
Total grants	<u>22,160</u>	<u>5,225</u>

# HEART OF LIVING YOGA FOUNDATION

## Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

### 5. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>564</u>	<u>500</u>

### 6. Stocks

	2023 £	2022 £
Finished goods and goods for resale	<u>500</u>	<u>1,192</u>

### 7. Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	<u>500</u>	<u>500</u>

### 8. Analysis of charitable funds

#### Unrestricted funds

	At 1 September 2022 £	Income £	Expenditure £	At 31 August 20 23 £
General funds	<u>53,837</u>	<u>66,163</u>	<u>(79,145)</u>	<u>40,855</u>

	At 1 September 2021 £	Income £	Expenditure £	At 31 August 20 22 £
General funds	<u>48,555</u>	<u>38,387</u>	<u>(33,105)</u>	<u>53,837</u>

#### Restricted funds

	At 1 September 2022 £	Income £	Expenditure £	At 31 August 20 23 £
Big Lottery - Happy Schools Project	<u>746</u>	<u>—</u>	<u>(112)</u>	<u>634</u>

	At 1 September 2021 £	Income £	Expenditure £	At 31 August 20 22 £
Big Lottery - Happy Schools Project	<u>746</u>	<u>—</u>	<u>—</u>	<u>746</u>

# HEART OF LIVING YOGA FOUNDATION

## Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

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### 9. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Current assets	41,355	634	41,989
Creditors less than 1 year	(500)	—	(500)
<b>Net assets</b>	<u>40,855</u>	<u>634</u>	<u>41,489</u>

  

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Current assets	54,337	746	55,083
Creditors less than 1 year	(500)	—	(500)
<b>Net assets</b>	<u>53,837</u>	<u>746</u>	<u>54,583</u>

### 10. Related parties

#### 10. Related party disclosures

During the year the charity paid grants totalling £ 22,160 to the following institutions:

£ 12,000 - Foundation for Amazon Sustainability

£ 2,014 -Flood Relief

£ 4,415 -Freedom School Rishikesh

£ 3,731 -Institute of Human Excellence



# **HEART OF LIVING YOGA FOUNDATION**

## **Management Information**

**Year ended 31 August 2023**

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

# HEART OF LIVING YOGA FOUNDATION

## Detailed Statement of Financial Activities

Year ended 31 August 2023

	2023 £	2022 £
<b>INCOME FROM</b>		
<b>Donations and charitable activities</b>		
Donations	9,672	12,103
Event contributions received	56,491	26,284
	<u>66,163</u>	<u>38,387</u>
<b>Total income</b>	<u>66,163</u>	<u>38,387</u>
<b>Expenditure</b>		
<b>EXPENDITURE ON Charitable activities Yoga activities</b>		
Opening stock	1,192	898
Events	32,706	4,330
Closing stock	(500)	(1,192)
Printing, Postage & stationery	2,084	216
Yoga Teacher Training	17,434	20,420
Computer & IT	949	1,175
Purchases – Goods for resale	–	149
Travel expenses	2,019	1,082
Grants to Institutions	22,160	5,225
Accountancy fees	564	500
Professional fees	–	200
Bank charges	345	102
Marketing	192	–
Happy Schools- Yoga Teachers	112	
	<u>79,257</u>	<u>33,105</u>
<b>Total expenditure</b>	<u>79,257</u>	<u>33,105</u>
<b>Net (expenditure)/income</b>	<u>(13,094)</u>	<u>5,282</u>

