

**Charity number: 1184116**  
**Company number CE018003**

**Voluntary Action Doncaster**

**Financial Statements**  
**For the Year Ended 31 March 2021**

**Voluntary Action Doncaster**  
**Contents of the Financial Statements**  
**For the Year Ended 31 March 2021**

<b>Contents</b>	<b>Page</b>
Officers and Advisers	3
Trustees' and Directors' Report	4 to 9
Independent Examiner's Report	10
Statement of Financial Activities	11
Balance Sheet	12
Notes to the Financial Statements	13 to 19

**Voluntary Action Doncaster  
Officers and Advisers**

**For the Year Ended 31 March 2021**

<b>Trustees</b>	Andrew David Goodall	– Chair
	Victoria Suzanne Beere	– Appointed 29/10/2020
	Glen Monks	– Appointed 18/02/2020
	Lesley Margaret Maria Hill	- Appointed 29/10/2020
	Tara Hannan-Murphy	- Appointed 29/10/2020
	Andrew Ryan	– Appointed 29/10/2020
	Lynne Rothwell	– Appointed 29/10/2020
	Lai Si Lim	– Appointed 29/10/2020
<b>Registered address</b>	c/o Bentley Resource Centre High Street Bentley Doncaster DN5 0AA	
<b>Registered charity number</b>	1184116	
<b>Registered company number</b>	CE018003	
<b>Independent examiner</b>	Hawsons Chartered Accountants 5 Sidings Court White Rose Way Doncaster DN4 5NU	

## **Voluntary Action Doncaster**

### **Trustees' and Directors' Report for the year ended 31 March 2021**

The Trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 – second edition published in October 2019.

#### **Trustees of the charity**

The trustees who have served during the year and since the year end were as follows:

Andrew David Goodall	– Chair
Victoria Suzanne Beere	– Appointed 29/10/2020
Glen Monks	– Appointed 18/02/2020
Lesley Margaret Maria Hill	- Appointed 29/10/2020
Tara Hannan-Murphy	- Appointed 29/10/2020
Andrew Ryan	– Appointed 29/10/2020
Lynne Rothwell	– Appointed 29/10/2020
Lai Si Lim	– Appointed 29/10/2020

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1184116

##### **Principal address**

c/o Bentley Resource Centre  
High Street  
Bentley  
Doncaster  
DN5 0AA

##### **Independent Examiners**

Hawsons Chartered Accountants  
5 Sidings Court  
White Rose Way  
Doncaster  
DN4 5NU

## **Voluntary Action Doncaster**

### **Trustees' and Directors' Report for the year ended 31 March 2021**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Constitution**

The charity was registered on 26 June 2019.

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

All trustees are appointed on a voluntary basis, and do not receive any remuneration for their time. All expenses reimbursed are disclosed in the accounts.

##### **Risk Management**

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of the controls over key financial systems will provide sufficient resources in the event of adverse conditions. The trustees have also examined the operational and business risks faced by the charity and confirm that they have established systems to mitigate the sufficient risks.

##### **Objectives and Activities**

The main object of the charity is to:

- promote any charitable purposes for the benefit of the public, principally but not exclusively, in the local government area of Doncaster and its environs, and, in particular, to build the capacity of third sector organisations and provide them with the necessary support, information and services to enable them to pursue or contribute to any charitable purpose to benefit local residents and communities; and
- promote, organise and facilitate cooperation and partnership working between third sector, statutory and other relevant bodies in the achievement of the above purposes within the area of benefit.

The Trustees refer to the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and future direction. The guidance is available from the Charity Commission.

## **Voluntary Action Doncaster**

### **Trustees' Report for the year ended 31 March 2021**

#### **Organisational structure**

Voluntary Action Doncaster became operational with the appointment of the Chief Executive in July 2020. A Business Administrator was appointed in October 2020 to provide administrative support and coordinate the recruitment of volunteers.

#### **Risk management**

Trustees have ensured that there is a Risk Management Policy and Procedure in place which sets out how the Voluntary Action Doncaster identifies and mitigates risks. The risk register is incorporated within the Business Plan and is reviewed and updated annually by the Board. The Chief Officer reports on risks arising and their mitigation to the Board of Trustees in order to provide assurance on how risk management is being managed.

#### **Objectives and activities**

Voluntary Action Doncaster's vision is to nurture a vibrant and thriving Voluntary Community and Faith Sector (VCFS) for Doncaster. We support and advocate for all VCFS organisations that serve the Doncaster area.

We connect people and communities so that by working together we can improve the health, wealth and happiness of everyone in Doncaster.

We are an independent member-led organisation. Our trustees have been elected by members because of their experience of working in and leading local VCFS organisations.

Our main areas of activity are:

- Strategic representation, advocacy and influence
- Information advice and guidance to VCFS and brokering connections (Directory, networking, partnerships)
- Volunteer Hub
- Communications and publicity
- VCFS people and organisation development
- Provision of funding through management of VCFS Microgrant and support of volunteer expenses
- Development of local insight, data analysis and resources

#### **Charitable activities and future developments**

##### **2020/21 Review:**

Our first Chief Executive was appointed in July 2020 and within the first 101 days of her appointment made significant progress in establishing Voluntary Action Doncaster as an infrastructure support organisation. The experiential learning of setting up a new micro charity is invaluable in demonstrating an understanding of third sector issues. Free web hosting and free Google Suite Software were secured and shared with the sector. Social media outlets were put in place.

## **Voluntary Action Doncaster**

### **Trustees' Report for the year ended 31 March 2021**

We also promote volunteering. Aided with funding provided by the Coalfield Regeneration Trust we have been able to develop and launch our online Doncaster Volunteer Hub supported by a volunteer administrator.

An early priority has been to raise awareness and provide VCF representation with statutory organisations. The VAD Board and Leadership Team represents the interests of the VCFS at a wide range of strategic forums, including Team Doncaster Gold, DMBC Localities (Silver) meetings, the Health and Wellbeing Board and Doncaster Integrated Care Partnership Boards, and Environment & Sustainability Network Officer Group. We actively contribute to the development of local policies through the Horizon Policy and Design Group to ensure the VCFS role and perspectives are taken into account. influencing strategically and connecting with regional and national networks of leaders to tap into peer learning and good practice. We co-host the Charity Forum with the Doncaster Chamber of Commerce quarterly. This provides an opportunity for peer development and networking on a virtual platform.

We have taken a measured approach to raising awareness and engagement by giving presentations introducing Voluntary Action Doncaster to the sector and stakeholders. Internally we have set up our operating systems and policies all of which have provided firm foundations which underpin future development.

VAD launched a new online Volunteer Hub in September 2020 paving the way for our work in supporting the roll out of the Covid 19 vaccination programme in Doncaster. At the start of the 2021 calendar year we lead a recruitment campaign to attract new volunteers to act as marshals at local vaccination sites.

At the start of 2021 VAD launched a £50,000 Doncaster VCFS Microgrant Fund. During this accounting period we awarded a total of £2,977 in grants to voluntary and community groups in Doncaster. This helped people to access support in managing personal debt; work to address social isolation; and supporting activities in the community.

As a relatively new member of Team Doncaster, VAD has quickly proved itself to be a vital anchor organisation within the Borough. DMBC said;

*"VAD are a vital part of our local offer with a great track record in not only providing support and leadership to the VCF sector in Doncaster but in engaging on the ground with our communities and residents, providing a hugely important link between national, regional, and local priorities and practical delivery in the field."*

#### **2021/22 Outlook**

Towards the close of the accounting period we conducted a survey of VCFS organisations. This has helped to inform the development of our future plans. One key request was for a Directory so people could easily find what support is available across the sector in Doncaster. The development of an online VCFS Directory is a key deliverable for the coming year.

We will continue to grow our membership base and build effective partnerships with wider stakeholders. Keep people informed and connected through our fortnightly newsletter

We will continue to manage the VCFS Micro Grant Fund until it is fully expended.

## **Voluntary Action Doncaster**

### **Trustees' Report for the year ended 31 March 2021**

We will start to host the independent Inclusion and Fairness Forum. Through this strand of work we will be championing equality, diversity and inclusion throughout the Borough. A cultural shift on the scale required will take time to take effect. With dedicated resources to shape activities that will help to break down barriers for under-represented groups in our community. To support this work we will launch a monthly e-magazine Diverse Doncaster which showcases different Doncaster communities and activities.

We will also host a Community Connector who will work in the Eastern European Community in Balby and Hexthorpe to encourage the take up of Covid vaccinations. We hope this will help to build up strong links with the community hub and residents.

Our range of services will be developed in line with the needs of our community. Priorities will be agreed through the cooperative membership and Annual General Meeting (first AGM is planned to take place in June 2022). Over time we will build our services as staffing and resources allow. Key areas for development include:

- Strategic engagement, influencing and advocacy
- Broker partnerships and collaborations
- Support VCFS - help new groups and organisations form, develop and grow
- Funding and sustainability - manage VCFS micro grant programme, build capacity and support within the sector to successfully bid for funding
- Provision of Information, advice and guidance to VCFS groups and organisations, through our website, regular newsletter and webinars, networking and special interest groups.
- Provide and signpost resources - templates for policies, toolkits, trusted suppliers, support provided by members and wider VCFS
- Volunteer Management - through our website promote the benefits of volunteering, recruit and broker volunteer placements through our Doncaster Volunteer Hub ensuring the quality and safety of placements through our Volunteer Code and facilitate a network of Volunteer Coordinators.
- Facilitation of networks, member Skills Swap and Knowledge Share and Exchange programmes
- Develop and maintain a VCFS Directory
- Job vacancy advertising (and recruitment support)
- Training, coaching and mentoring support
- School, College and University Link programmes (Curriculum areas are Business Administration, Accountancy, Marketing)
- Annual Volunteering Challenge and celebration event during Volunteers week
- Signposting - to trusted suppliers and services (e.g. bid writers) and other volunteering /policy platforms.
- Raising the profile of VCFS through communications and PR
- Build insight and evidence that VCFS can utilise to strengthen grant funding applications
- Championing equality, diversity and inclusion throughout the Borough

#### **FINANCIAL REVIEW**

##### **Reserves**

The total incoming resources of the Charity for the year were £121,124.

The total expenditure of the charity for the year was £44,021.

There was an overall surplus for the year of £79,466.



## Voluntary Action Doncaster

### Trustees' and Directors' Report for the year ended 31 March 2021

#### STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Standards (United Kingdom Generally Accepted Accounting Practice)

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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, including the income and expenditure, of the charity for that period. In preparing those 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 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Report) 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.

#### ON BEHALF OF THE BOARD



Andrew David Goodall - (Trustee)

Dated: 17/1/2022

## **Independent Examiner's Report to the Trustees of**

### **Voluntary Action Doncaster**

**For the Year Ended 31 March 2021**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2021 which are set out on pages 11 to 19.

#### **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 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity 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 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.

.....*Hawsons*.....  
Daniel Wood  
Hawsons Chartered Accountants  
5 Sidings Court  
White Rose Way  
Doncaster  
DN4 5NU

Date: *18 January 2022*

## Voluntary Action Doncaster

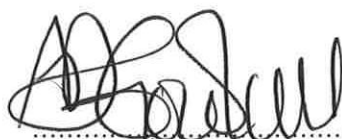
### Statement of Financial Activities (including income and expenditure account) for the year ended 31 March 2021

	Notes	Unrestricted Funds £	Restricted Funds £	Year ended 31.03.21 £	Period ended 31.03.20 £
<b>Incoming from:</b>	2				
Donations and legacies		-	-	-	10,114
Grants receivable		56,174	64,950	121,124	-
<b>Total</b>		<u>56,174</u>	<u>64,950</u>	<u>121,124</u>	<u>10,114</u>
<b>Expenditure on:</b>	3				
Charitable activities		335	2,977	3,312	-
Other		25,960	14,749	40,709	7,751
<b>Total</b>		<u>26,295</u>	<u>17,726</u>	<u>44,021</u>	<u>7,751</u>
<b>Net income / (deficit) and net movement in funds</b>		29,879	47,224	77,103	2,363
<b>Transfer between funds</b>		(149)	149	-	
<b>Reconciliation of funds:</b>					
Total funds brought forward		2,363	-	2,363	-
<b>Total funds carried forward</b>	6	<u>32,093</u>	<u>47,373</u>	<u>79,466</u>	<u>2,363</u>

**Voluntary Action Doncaster**  
**Registered company number: CE018003**  
**Balance Sheet as at 31 March 2021**

	Notes	2021 £	2020 £
<b>CURRENT ASSETS</b>			
Prepayments		-	-
Cash at bank and in hand		79,466	2,363
		<hr/> 79,466	<hr/> 2,363
Creditors: amounts falling due within one year		-	-
<b>NET CURRENT ASSETS</b>		<hr/> 79,466	<hr/> 2,363
<b>TOTAL NET ASSETS</b>		<hr/> 79,466	<hr/> 2,363
<b>THE FUNDS OF THE CHARITY:</b>			
Unrestricted funds	6	32,093	2,363
Restricted funds	6	47,373	-
		<hr/> 79,466	<hr/> 2,363
<b>TOTAL FUNDS</b>		<hr/> 79,466	<hr/> 2,363

The financial statements were approved by the Board of Trustees on 13/11/2022 and were signed on behalf of the Board by;

  
 .....  
 Andrew David Goodall - (Trustee)

## **Voluntary Action Doncaster**

### **Notes to the Financial Statements for the year ended 31 March 2021**

#### **1. Summary of significant accounting policies**

##### **(a) General information and basis of preparation**

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 in the UK and Republic of Ireland (FRS 102) – second edition published in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

Voluntary Action Doncaster is a charity formed in England within the United Kingdom. The principal address is given in the charity information on page 3 of these financial statements.

These financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

##### **(b) Funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

##### **(c) Income recognition**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

## **Voluntary Action Doncaster**

### **Notes to the Financial Statements for the year ended 31 March 2021**

Where practicable, gifts in kind donated for distribution to the beneficiaries of the charity are included in stock and donations in the financial statements upon receipt. If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh any benefits, then the fair value is recognised as a component of donations when it is distributed and an equivalent amount recognised as charitable expenditure.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

#### **(d) Expenditure recognition**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds
- Expenditure on charitable activities; and
- Other expenditure represents those items not falling into the categories above.

Grants payable to third parties are within the charitable objectives. Where unconditional grants are offered, this is accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants. Where grants are conditional relating to performance then the grant is only accrued when any unfulfilled conditions are outside of the control of the charity.

#### **(e) Debtors and creditors receivable/ payable within one year**

The charity prepares accounts under a cash accounting basis and therefore does not provide debtors or creditors.

#### **(f) Tax**

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

## Voluntary Action Doncaster

### Notes to the Financial Statements for the year ended 31 March 2021

#### (g) Going concern

After due consideration of all relevant factors, including recent temporary restrictions imposed as a result of the COVID19 Pandemic, the financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

#### 2. Analysis of incoming resources

	Unrestricted Funds	Restricted Funds	Year ended 31.03.21	Period ended 31.03.20
	£	£	£	£
<b>Donations and legacies</b>				
Donations	-	-	-	10,114
	-	-	-	10,114
	=====	=====	=====	=====
 <b>Charitable activities</b>				
Grants receivable	56,174	64,950	121,124	-
	56,174	64,950	121,124	-
	=====	=====	=====	=====

# Voluntary Action Doncaster

## Notes to the Financial Statements for the year ended 31 March 2021

	Unrestricted Funds	Restricted Funds	Year ended 31.03.21	Period ended 31.03.20
	£	£	£	£
<b>3. Analysis of resources expended</b>				
<b>Other</b>				
Volunteer hub	2,173	5,914	8,087	-
Sundry expenses	305	-	305	7,571
Website costs	1,440	3,402	4,842	-
Wages and salaries	12,506	4,047	16,553	-
National insurance	2,833	-	2,833	-
Pension	781	-	781	-
Stipends	4,500	-	4,500	-
Telephone	40	-	40	-
Subscriptions	115	-	115	-
Training	-	1,386	1,386	-
Legal and professional	1,267	-	1,267	-
	<u>25,960</u>	<u>14,749</u>	<u>40,709</u>	<u>7,571</u>
<b>Charitable activities</b>				
Micro grants	335	2,977	3,312	-
	<u>3,312</u>	<u>2,977</u>	<u>3,312</u>	<u>-</u>



## **Voluntary Action Doncaster**

### **Notes to the Financial Statements for the year ended 31 March 2021**

**4. Payments to trustees**

No expenses were paid to trustees during the period. During the year, no remuneration was paid to trustees.

**5. Fees for examination or audit**

For the year ending 31 March 2021 the charity was required under the Charities Act 2011 to obtain an independent examination, but not an audit, under Section 477 of the Companies Act 2006, of the financial statements. The members did not require the charity to obtain an audit of its financial statements for the year ending 31 March 2021. The fee for the independent examination for the year ended 31 March 2021 was £750. As the charity produce accounts under the cash accounting regime, no provision has been made for this figure in the financial statements.

## Voluntary Action Doncaster

### Notes to the Financial Statements for the year ended 31 March 2021

#### 6. Analysis of charitable funds

	Balance at 1.04.20	Incoming Resources	Resources Expended	Transfers	Balance at 31.03.21
<b>Analysis of movement in restricted funds</b>					
Coalfield regeneration fund	-	14,600	(14,749)	149	-
DMBC	-	350	-	-	350
Doncaster Culture and Leisure	-	50,000	(2,977)	-	47,023
	<u>-</u>	<u>64,950</u>	<u>(17,726)</u>	<u>149</u>	<u>47,373</u>
<b>Analysis of movement in unrestricted funds</b>					
	2,363	56,174	(26,295)	(149)	32,093
	<u>2,363</u>	<u>121,124</u>	<u>(44,021)</u>	<u>(149)</u>	<u>79,466</u>

#### Details of restricted funds:

The DMBC fund relates to a barrier buster income of £350 which was allocated for specific activity and which fell in the 2021/22 financial year.

The Coalfield regeneration fund related to the improving of the quality of life for the 5.5 million people living in Britain's former mining communities. This fund was fully expended in the year.

The Doncaster Culture and Leisure Trust Grant relates to the Voluntary, Community and Faith Sector Fund. We are managing a micro grant scheme. The balance is intended to be allocated to groups and organisations in the sector.

## Voluntary Action Doncaster

### Notes to the Financial Statements for the year ended 31 March 2021

**7. Transactions with related parties**

There were no transactions with related parties during the year.

**8. Control**

Throughout the year, the charity was under the control of the board of Trustees.

**9. Analysis of net assets between funds**

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Cash at bank and in hand	32,093	47,373	79,466
Other net current liabilities	-	-	-
	<hr/>	<hr/>	<hr/>
Total net assets	32,093	47,373	79,466
	<hr/>	<hr/>	<hr/>
	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Cash at bank and in hand	2,363	-	2,363
Other net current liabilities	-	-	-
	<hr/>	<hr/>	<hr/>
Total net assets	2,363	-	2,363
	<hr/>	<hr/>	<hr/>