

Charity registration number 255249

Company registration number 921566 (England and Wales)

BRITAIN-NEPAL MEDICAL TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

BRITAIN-NEPAL MEDICAL TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees Dr G M C Holdsworth
Dr R P Dhital
Mr J W Mecaskey
Dr J M V Payne

Secretary Dr M Maidrag

Charity number 255249

Company number 921566

Principal address 17 Church Road
Tunbridge Wells
Kent
TN1 1LG

Registered office 17 Church Road
Tunbridge Wells
Kent
TN1 1LG

Independent examiner Tina Clay BA FCA
Foot Davson Ltd
17 Church Road
Tunbridge Wells
Kent
TN1 1LG

BRITAIN-NEPAL MEDICAL TRUST

CONTENTS

	Page
Trustees' report	1 - 2
Statement of trustees' responsibilities	3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	7
Notes to the financial statements	8 - 17

BRITAIN-NEPAL MEDICAL TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees present their annual report and financial statements for the year ended 31 December 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Companies Act 2006 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 (FRS 102)" (effective 1 January 2019).

Objectives and activities

The overall goal of BNMT is the improvement in health and livelihood of marginalised and conflict affected communities living in remote and rural areas of Nepal. The organisation seeks to achieve this goal through working in partnership with BNMT Nepal, a local NGO established to support BNMT in delivery of a programme of work which includes: strengthening partners (local community groups and NGOs and local health workers); empowering communities for improved access to health services or advocating for such access; leading on innovation and advocating for mainstreaming of effective interventions.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

BNMT's support to the National Tuberculosis Programme (NTP) continues through its the laboratory quality assurance provision in the Eastern region. Other components of BNMT's support to NTP have been transferred to our local partner organisation (BNMT Nepal) – however BNMT continues to provide financial and technical support to BNMT Nepal as part of BNMT's long term vision and strategy for sustainability.

Our partnership with Bhaktapur Cancer Hospital and the Oncology department at Bir Hospital Kathmandu – continues to support a Nepal oncology network and development of an oncogenetics facility.

BNMT supported BNMT Nepal in their COVID response including provision of PPE for health care workers and financial support for vulnerable families identified through the TB programme. BNMT has worked closely with other UK based organisations focussed on the health and wellbeing of the Nepali people advocating for UK government support to the Nepal government in their coordinated COVID response – including lobbying for urgent donation of UK stockpile of COVID vaccine for the Nepal population.

Financial review

Unrestricted funds showed expenditure in excess of income of £93,723 (2020: £95,987), and an increase in the value of the investments of £14,159 (2020: £6,738). This gives an overall decrease in unrestricted funds of £79,564 (2020: £89,249), leaving a balance of £182,340 (2020: £269,519).

Restricted funds showed an increase of £420 (2020: £1,470), leaving a restricted balance of £9,385 (2020: £8,965) to be used in later periods.

The Directors aim to hold unrestricted reserves of between 3 and 6 months annual income as working capital. Investments held are medium term and are reviewed two times each year. The Trustees have ethical considerations when making decisions to ensure particularly that healthcare considerations are not compromised. Cash deposits are held at best interest rates commensurate with accessibility for cash flow purposes.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The Directors have a risk management strategy which comprises the maintenance of a detailed risk register which is reviewed annually. Interim reviews have also been carried out to assess and adjust policies as necessary to take account of changing security concerns in Nepal and variations to emergency procedures.

BRITAIN-NEPAL MEDICAL TRUST

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2021

Structure, governance and management

The charity was established as a charitable company limited by guarantee on 7th November 1967 (company number 921566). The company is registered with the Charity Commission (charity number 255249).

The Board of Trustees meets in the UK. The Charity's programme of activities is carried out in Nepal by Nepalese staff, under the direction of a Country Director.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Dr G M C Holdsworth

Dr R P Dhital

Mr J W Mecaskey

Dr J M V Payne

New candidates for the Board are proposed by existing Trustees. Candidates receive written advice on the roles and responsibilities of Trustees and are invited to attend a Board meeting. Thereafter the Chair of the Board and the candidate exchange views and if appropriate the incoming Trustee is proposed, seconded and elected at the next Board meeting.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The Board of Trustees is the final decision-making body. The Board is advised by a Finance & General Purposes Committee, composed of Trustees, the Country Director, the Company Secretary and Financial Adviser.

The trustees' report was approved by the Board of Trustees.



Dr G M C Holdsworth

Trustee

Dated: 18/8/22

BRITAIN-NEPAL MEDICAL TRUST

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees, who are also the directors of Britain-Nepal Medical Trust for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law 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 charitable company for that year.

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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate 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 Companies Act 2006. 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.

BRITAIN-NEPAL MEDICAL TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BRITAIN-NEPAL MEDICAL TRUST

I report to the trustees on my examination of the financial statements of Britain-Nepal Medical Trust (the charity) for the year ended 31 December 2021.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.



Tina Clay BA FCA

For and on behalf of
Foot Davson Ltd
Chartered Accountants

17 Church Road
Tunbridge Wells
Kent
TN1 1LG

Dated: 14/9/2021

BRITAIN-NEPAL MEDICAL TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
<u>Income from:</u>					
Donations and legacies	2	57,326	5,820	63,146	33,460
Investments	3	57	-	57	78
Other income	4	160	-	160	16,471
Total income		57,543	5,820	63,363	50,009
<u>Expenditure on:</u>					
Raising funds	5	10,507	-	10,507	13,199
Charitable activities	6	140,759	5,400	146,159	138,942
Total expenditure		151,266	5,400	156,666	152,141
		(93,723)	420	(93,303)	(102,132)
Net (losses)/ gains on investments	10	14,159	-	14,159	6,738
Net movement in funds		(79,564)	420	(79,144)	(95,394)
Fund balances at 1 January 2021					
As originally reported		269,519	8,965	278,484	366,263
Prior year adjustment		(7,615)	-	(7,615)	-
As restated		261,904	8,965	270,869	366,263
Fund balances at 31 December 2021		182,340	9,385	191,725	270,869

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

BRITAIN-NEPAL MEDICAL TRUST

SUMMARY INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

	All income funds	
	2021	2020
	£	£
Gross income	63,363	50,009
Gains on investments	14,159	6,738
	<hr/>	<hr/>
Total income in the reporting period	77,522	56,747
	<hr/>	<hr/>
Total expenditure from income funds	156,666	152,141
	<hr/>	<hr/>
Net expenditure for the year	(79,144)	(95,394)
	<hr/>	<hr/>

BRITAIN-NEPAL MEDICAL TRUST

BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	11		735		259
Current assets					
Debtors	13	1,163		2,333	
Investments		102,889		88,730	
Cash at bank and in hand		91,784		184,257	
		195,836		275,320	
Creditors: amounts falling due within one year	14	(4,846)		(4,710)	
Net current assets			190,990		270,610
Total assets less current liabilities			191,725		270,869
Income funds					
Restricted funds	16		9,385		8,965
Unrestricted funds			182,340		261,904
			191,725		270,869

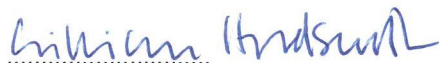
The charitable company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2021.

The directors/trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.


The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 18/8/2022.



Dr G M C Holdsworth
Trustee


Dr J M V Payne
Trustee

Company registration number 921566

BRITAIN-NEPAL MEDICAL TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

Company information

Britain-Nepal Medical Trust was established as a charitable company limited by guarantee on 7th November 1967 (company number 921566). The company is registered with the Charity Commission (charity number 255249).

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Prior period error

During the production of these 2021 financial statements, it has become known that the 2020 financial statements contained an error. Two BNMT account management fees were provided as debtors at 31 December 2020, but in fact this income was received during December 2020. As a result, 'other income' and 'other debtors' were both overstated by £7,615 in total in the 2020 financial statements.

This error has been corrected in these 2021 financial statements, by way of a prior year adjustment, with the 2020 comparative figures restated to the correct amounts.

See Note 18 for further detail.

1.3 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.4 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.5 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

BRITAIN-NEPAL MEDICAL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.6 Expenditure and irrecoverable VAT

Expenditure is recognised as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenditure including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

Grants payable are payments to charities in Nepal, which are charged in the year when the grant is awarded by the Trustees.

1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	25% on cost
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of current asset investments which are subsequently measured at fair value with any gains or losses arising on remeasurement recognised in profit or loss.

BRITAIN-NEPAL MEDICAL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

2 Donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Donations and gifts	53,426	5,820	59,246	33,460
Legacies receivable	3,900	-	3,900	-
	<u>57,326</u>	<u>5,820</u>	<u>63,146</u>	<u>33,460</u>
Unrestricted donations			57,326	31,990
Restricted donations			5,820	1,470
			<u>63,146</u>	<u>33,460</u>
Donations and gifts				
Young Dung	-	420	420	1,470
Scholarship and specific Nepali family support	-	5,400	5,400	-
Gift aided and other donations	53,426	-	53,426	31,990
	<u>53,426</u>	<u>5,820</u>	<u>59,246</u>	<u>33,460</u>

3 Investment income

	Unrestricted funds 2021 £	Total 2020 £
Income from listed investments	47	-
Interest receivable	10	78
	<u>57</u>	<u>78</u>

All investment income earned, during both this financial reporting period and the previous reporting period, was of an unrestricted nature.

4 Other income

	2021 £	2020 £
Other income	<u>160</u>	<u>16,471</u>

BRITAIN-NEPAL MEDICAL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

4 Other income

(Continued)

All other income received, during both this financial reporting period and the previous reporting period, was of an unrestricted nature.

5 Raising funds

	Unrestricted funds £	Total 2020 £
<u>Cost of generating donations and legacies:</u>		
Publicity and fundraising	1,108	2,426
Annual Report	3,728	4,965
Accountancy	1,561	1,142
Consultants and professional services	860	1,465
Staff salaries	2,721	2,715
Depreciation	131	62
Office expenses	398	424
	<u>10,507</u>	<u>13,199</u>

BRITAIN-NEPAL MEDICAL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

6 Charitable activities

	Programme costs £	Support costs £	Gov'nce costs £	Total £	2020 £
Staff costs	-	1,815	4,536	6,351	6,335
Depreciation	-	87	218	305	146
Office expenses	-	509	543	1,052	1,112
Travel and Trustees expenses	-	430	-	430	-
Consultants and professional services	-	215	3,223	3,438	5,860
Independent examination fees	-	-	5,854	5,854	4,283
Accountancy	-	390	-	390	285
	-	3,446	14,374	17,820	18,021
Grants payable (see note 7)	128,339	-	-	128,339	120,921
Total	128,339	3,446	14,374	146,159	138,942
Analysis by fund					
Unrestricted funds	122,939	3,446	14,374	140,759	
Restricted funds	5,400	-	-	5,400	
	128,339	3,446	14,374	146,159	
For the year ended 31 December 2020					
Unrestricted funds	120,921	3,038	14,983		138,942
	120,921	3,038	14,983		138,942

7 Grants payable

	2021 £	2020 £
Grants to BNMT Nepal	128,339	120,921
	128,339	120,921

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, but one of them was reimbursed a total of £430 travelling expenses (2020- two were reimbursed £807).

BRITAIN-NEPAL MEDICAL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

9 Employees

Number of employees

The average monthly number of employees during the year was:

2021 Number	2020 Number
1	1
<u>1</u>	<u>1</u>

Employment costs

	2021 £	2020 £
Wages and salaries	2,721	2,715
	<u>2,721</u>	<u>2,715</u>

10 Net gains/(losses) on investments

	2021 £	2020 £
Revaluation of investments	14,159	6,738
	<u>14,159</u>	<u>6,738</u>

All gains/(losses) on investments, during both this financial reporting period and the previous reporting period, related to unrestricted funds.

11 Tangible fixed assets

	Computers £
Cost	
At 1 January 2021	831
Additions	912
	<u>1,743</u>
At 31 December 2021	
Depreciation and impairment	
At 1 January 2021	572
Depreciation charged in the year	436
	<u>1,008</u>
At 31 December 2021	
Carrying amount	
At 31 December 2021	735
	<u>735</u>
At 31 December 2020	259
	<u>259</u>

BRITAIN-NEPAL MEDICAL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

12 Financial instruments	2021	2020
	£	£
Carrying amount of financial assets		
Instruments measured at fair value through profit or loss	102,889	88,730

Current asset investments are initially recognised at cost and are subsequently remeasured at fair value, being the quoted market price, with any gains or losses arising on remeasurement recognised in the SOFA.

At the year end the investments held had an original cost value of £8,706 (2020: £8,706) and a fair value (quoted market price) of £102,889 (2020: £88,730).

13 Debtors	2021	2020
	£	£
Amounts falling due within one year:		
Other debtors	1,163	2,333

14 Creditors: amounts falling due within one year	2021	2020
	£	£
Other taxation and social security	18	-
Other creditors	820	-
Accruals and deferred income	4,008	4,710
	4,846	4,710

15 Analysis of net assets between funds	Unrestricted funds	Restricted funds	Total
	£	£	£
Fund balances at 31 December 2021 are represented by:			
Tangible fixed assets	735	-	735
Current assets/(liabilities)	181,605	9,385	190,990
	182,340	9,385	191,725

BRITAIN-NEPAL MEDICAL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 January 2021 £	Movement in funds		Balance at 31 December 2021 £
		Incoming resources £	Resources expended £	
Angela Steele palliative care fund	7,495	-	-	7,495
Young Dung	1,470	420	-	1,890
Scholarship and specific Nepali family support	-	5,400	(5,400)	-
	<u>8,965</u>	<u>5,820</u>	<u>-</u>	<u>9,385</u>

BRITAIN-NEPAL MEDICAL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

17 Funds held as administrator

	2021 £	2020 £
Funds held at 31st December		
PDP Funders Group	98,473	148,027
The Institute of Cancer Research	14,616	8,617
	<u>113,089</u>	<u>156,644</u>

The charity administers the above funds. These funds are not charity assets and are therefore not included in the charity's financial statements.

BRITAIN-NEPAL MEDICAL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

18 Prior period adjustment

Changes to the balance sheet

	At 31 December 2020		
	As previously reported	Adjustment	As restated
	£	£	£
Current assets			
Debtors due within one year	9,948	(7,615)	2,333
	<u> </u>	<u> </u>	<u> </u>
 Capital funds			
 Income funds			
Restricted funds	8,965	-	8,965
Unrestricted funds	269,519	(7,615)	261,904
	<u> </u>	<u> </u>	<u> </u>
	<u>278,484</u>	<u>(7,615)</u>	<u>270,869</u>

Changes to the profit and loss account

	Period ended 31 December 2020		
	As previously reported	Adjustment	As restated
	£	£	£
Other income	24,086	(7,615)	16,471
	<u> </u>	<u> </u>	<u> </u>
	<u> </u>	<u> </u>	<u> </u>
	<u> </u>	<u> </u>	<u> </u>
Net movement in funds	(87,779)	(7,615)	(95,394)
	<u> </u>	<u> </u>	<u> </u>