



Partners in Service

Annual Report and Accounts

for the year ended 31st March 2022

**Delhi Bible Institute's
UK representative charity
(registered no 327424)**

PARTNERS IN SERVICE
YEAR ENDED 31ST MARCH 2022

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PARTNERS IN SERVICE
LEGAL AND ADMINISTRATIVE INFORMATION
YEAR ENDED 31ST MARCH 2022

CHARITY NAME: Partners in Service

WORKING NAME: DBI Partners UK

CHARITY REGISTERED NUMBER: 327424

CORRESPONDENCE ADDRESS: 1 King Edward Road
Bath
BA2 3PB

EMAIL ADDRESS: admin@dbipartnersuk.org.uk

WEBSITE: www.partnersinservice.org.uk

CURRENT TRUSTEES: Rev David Johnston (Chairman)
Rev Philip Hair (Vice Chairman)
Mr Stephen Dalling (Secretary)
Mr Richard Henry (Acting Treasurer from 10th July 2021)
Rev Alastair Dunlop (from 10th July 2021)
Rev Prebendary Ian Lewis
Rev Howard Mason
Mrs Dorothy Pavey
Dr Sally Raheja (from 10th July 2021)
Rev Michael Smailes

BANKERS: CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4LQ

INDEPENDENT EXAMINER: Mr M B J Cronin MAAT FCIE MICB
Bowhill Bookkeeping Services
172 Newman Road
Exeter
EX4 1PQ

PARTNERS IN SERVICE
TRUSTEES' ANNUAL REPORT
YEAR ENDED 31ST MARCH 2022

The Trustees present their annual report and financial statements of Partners in Service ('the Charity'/'the Trust') for the year ended 31st March 2022. The financial statements have been prepared in accordance with the accounting policies set out on pages 9 and 10 and comply with the Charity's Trust Deed, the Charities Act 2011, the Statement of Recommended Practice: Accounting and Reporting by Charities Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1st January 2019) and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

Objectives and activities

The principal object of the Charity is to promote the good news of the Lord Jesus Christ through actions which are prompted by the love and example of His life. This is done mainly by supporting the work of Delhi Bible Institute ("DBI"); encouraging financial support of its work through the distribution of news and other DBI resources; and organising visits to the UK by the National Director. DBI has been based at Bible Bhavan since 1966, and currently operates from 9 centres in 7 states in India.

Partners in Service is DBI's UK representative trust and uses the name 'DBI Partners UK'.

In addition to the Trust's principal object of supporting DBI, its other objects are to relieve those in need in developing countries and deprived areas, and to support any other charitable objects as the Trustees shall from time to time determine.

Care is taken by the Trust when deciding how to fulfil its objects and carry out its duties and responsibilities, and to ensure that DBI, and any other work the Trust supports, are able and willing to use the funds for the benefit of the public or identifiable sections of the public and in keeping with the Trust's objects.

In selecting what and whom to support during the year, the Trustees and the Trust have considered the Charity Commission's Guidance on public benefit and in particular the Commission's specific guidance on charities for the advancement of religion and its guidance on the prevention and relief of poverty for the public benefit.

The Trust continues to meet its legal requirements in a variety of ways, including supporting DBI.

Grant making policy

The majority of activities undertaken by the Trust are in support of the work of DBI.

The Trust does occasionally channel funding to other charitable causes, in accordance with its objects and responsibilities as set out above.

Achievement and performance

Once again, there has been an outpouring of prayerful generosity offered by individuals, churches and trusts during the course of the last year. The Trust was able to transfer a further £75,905 in support of DBI's increased ministry to the poor and destitute as part of the Covid-19 response. In addition to this, donations for DBI's Oxygen Concentrators Appeal amounted to £110,838 - a sum which far exceeded all expectations. All this was in addition to usual giving and support. Such response inspires both humility and hope, not only in those receiving the benefits of such generous giving, but also in all those involved in the Trust, and for this we all give thanks.

As a result of the ongoing effects of the Covid-19 Pandemic, meetings were again held more regularly – including online. DBI's National Director attended all meetings during the year online.

PARTNERS IN SERVICE
TRUSTEES' ANNUAL REPORT
YEAR ENDED 31ST MARCH 2022

Financial review

The generosity of individuals, churches, and trusts has again been evident during the course of the year. General gifts (including relevantly apportioned interest and tax recoveries) totalled £178,043 (see Note 5). As with all unspecified gifts received by the Trust, these gifts were allocated to the DBI (General) Fund.

In addition to these general gifts, specific donations included gifts for - amongst others - social projects, pandemic response appeals, translated materials, the staff retreat, and local Centres. The total donated to these projects was £170,413 including apportioned interest and tax recoveries. Overall giving across all restricted funds was £348,456 compared with the previous year's income of £377,179.

Such generosity enabled Trustees to transfer a total of £369,006 to DBI for their various projects.

Trustees give thanks for the commitment of all those who have supported Partners in Service over the past year, whether financially, through prayer, or by donating their time.

Sometimes ear-marked gifts are not requested for onward transfer during the year in which the gift is made, but Trustees do ensure that any such money required in the following year is forwarded without delay. At the same time, it is incumbent upon the Trust to ensure that it holds enough restricted funds to cover those ongoing costs to which the Trust is committed.

The Trust does not own property.

Despite the Covid-19 challenges faced globally during the last two years, the prayerful generosity of donors has resulted in increased giving, for which Trustees give thanks. As a consequence, the Trust continues to be confident of meeting its obligations into the future.

Reserves policy

The Trust's Reserves Policy is regularly reviewed as a matter of good practice.

The Trust aims to have sufficient funds from year to year to facilitate the work of Delhi Bible Institute and in particular, to provide against fluctuations in DBI's income and expenditure needs.

In pursuance of this aim the Trust continues to be transparent with DBI regarding its funds. The Trust aims to provide agreed quarterly reporting to the National Director of DBI and endeavours to hold reserves, in its restricted DBI (General) Fund, which are at least equivalent to the Trust's general annual giving to DBI needs.

The Trust does not expect any of its other sub-funds to accumulate more than modest reserves and would anticipate that these will normally have year end balances of less than £10,000. Should sub-funds have more sizeable amounts, the Trust will discuss with DBI how the money accumulated in the sub-funds can be used, in line with the purpose of the sub-fund.

The intention of the Trustees is that this Policy should not place any maximum on the level of funds which can properly be held by the Trust, at any one time, to be used for the furtherance of the work of DBI. For avoidance of doubt this Policy will not prevent the Trust from forwarding to DBI any funds held by the Trust for the furtherance of DBI's work which are requested by DBI. The nature and timing of projects supported in India means that from time to time reserves may fall below the one year target.

PARTNERS IN SERVICE
TRUSTEES' ANNUAL REPORT
YEAR ENDED 31ST MARCH 2022

Risk management

The Trustees have examined the major organisational risks which the Trust faces. The Trustees are confident that these risks are relatively minimal given the nature of its work, the donations made to it and the modest costs that it incurs in respect of its Administrator.

Structure, Governance and Management

Partners in Service is a UK registered charity (number 327424), and is constituted under a trust deed dated 2nd March 1987, as amended by a supplemental deed dated 12th August 1996. The Trust has in recent years adopted a working name: 'DBI Partners UK', and this is registered as such at the Charity Commission.

Trustees are appointed by the Board of Trustees and serve for an indefinite period. They meet at least annually. Those Trustees who have served during the year and up to the date the report was approved are as follows:

Rev David Johnston (Chairman)
Rev Philip Hair (Vice Chairman)
Mr Stephen Dalling (Secretary)
Mr Richard Henry (Acting Treasurer from 10th July 2021)
Rev Alastair Dunlop (from 10th July 2021)
Rev Prebendary Ian Lewis
Rev Howard Mason
Mrs Dorothy Pavey
Dr Sally Raheja (from 10th July 2021)
Rev Michael Smailes

New Trustees are selected on the basis of their experience, skills and knowledge of Christian work in India and across the world.

PARTNERS IN SERVICE

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31ST MARCH 2022

Trustees' responsibilities in relation to the financial statements

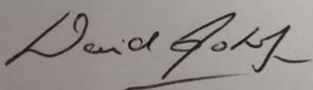
The Trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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 Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in 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 Reports) 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.

Approved by the Trustees and signed on their behalf by:



Rev David Johnston
Chair of Trustees

Date: 9th November 2022

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
PARTNERS IN SERVICE**

I report to the charity trustees on my examination of the accounts of the Trust for the year ended 31st March 2022 which are set out on pages 7 to 15.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the Trust are not required to be audited and are eligible for independent examination, I report in respect of my examination of the Trust's accounts carried out under section 145 of the 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 material matters have come to my attention in connection with the examination that give me cause to believe that in any material respect:

1. accounting records were not kept as required by section 130 of the Act; or
2. the accounts do not accord with those records.

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.

Mr M Cronin MAAT FCIE MICB
Bowhill Bookkeeping Services
172 Newman Road
Exeter
EX4 1PQ

Martin Cronin

Date 15th November 2022

PARTNERS IN SERVICE
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31ST MARCH 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
INCOME AND ENDOWMENTS FROM:							
Donations & Legacies	11	-	348,278	348,278	-	377,076	377,076
Investments	12	223	178	401	284	103	387
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL		223	348,456	348,679	284	377,179	377,463
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
EXPENDITURE ON:							
Charitable activities	13	-	369,006	369,006	-	227,638	227,638
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL		-	369,006	369,006	-	227,638	227,638
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
NET GAINS (LOSSES) ON INVESTMENTS	9	941	-	941	3,606	-	3,606
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
NET MOVEMENT IN FUNDS		1,164	(20,550)	(19,386)	3,890	149,541	153,431
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
RECONCILIATION OF FUNDS:							
TOTAL FUNDS BROUGHT FORWARD		15,452	293,393	308,845	11,562	143,852	155,414
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD		16,616	272,843	289,459	15,452	293,393	308,845
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

PARTNERS IN SERVICE

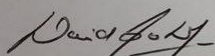
BALANCE SHEET

AS AT 31ST MARCH 2022

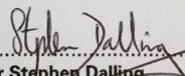
	Note	At 31 ST March 2022 £	At 31 ST March 2021 £
FIXED ASSETS:			
Investments	2	15,705	14,764
CURRENT ASSETS:			
Debtors	3	2,761	5,761
Cash at bank and in hand		291,543	309,370
		<u>294,304</u>	<u>315,131</u>
LIABILITIES:			
Creditors: Amounts falling due within one year	4	(20,550)	(21,050)
		<u>273,254</u>	<u>294,081</u>
NET CURRENT ASSETS			
		<u>273,254</u>	<u>294,081</u>
TOTAL NET ASSETS		<u>289,459</u>	<u>308,845</u>
THE FUNDS OF THE CHARITY:			
Restricted Income Funds	5	272,843	293,393
Unrestricted Funds		16,616	15,452
TOTAL CHARITY FUNDS		<u>289,459</u>	<u>308,845</u>

The notes on pages 9 -15 form an integral part of these accounts.

These accounts were approved by the board of trustees on 9th November 2022
and signed on its behalf by:



Rev David Johnston
Chair of Trustees



Mr Stephen Dalling
Secretary, Trustee

PARTNERS IN SERVICE
NOTES TO THE FINANCIAL STATEMENTS
YEAR TO 31ST MARCH 2022

1. ACCOUNTING POLICIES

a) Basis of Accounting

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to the accounts. The financial statements have been prepared with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (second edition – October 2019) (effective 1st January 2019) and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102). The financial statements have also been prepared with the Charities Act 2011.

Partners in Service meets the definition of a public benefit entity under FRS 102.

b) Fixed Asset investments

Investments are included at current market value at the balance sheet date. Any gain or loss on revaluation is taken to the Statement of Financial Activities. The Charity does not acquire put options, derivatives or other complex financial investments.

c) Debtors

The gift aid debtor is recognised and included as income when there is a valid declaration from the donor.

d) Cash at bank

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

e) Creditors

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

f) Income

All income is included in the Statement of Financial Activities when the Charity is legally entitled to the income, receipt is probable and the amount can be quantified with reasonable accuracy.

Donations are recognised when received by or on behalf of the Charity. Gift aid tax refunds are recognised on a receivable basis. Gift aid receivable is included in income when there is a valid declaration from the donor. Any gift aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

PARTNERS IN SERVICE
NOTES TO THE FINANCIAL STATEMENTS
YEAR TO 31ST MARCH 2022

1. ACCOUNTING POLICIES (continued)

g) Expenditure

Expenditure is included on an accruals basis.

Charitable activities are costs incurred by the Charity in the delivery of its activities and services for its beneficiaries.

h) The Funds of the Charity

Funds held by the Charity are:

Unrestricted Funds

These are funds that are not subject to any restrictions regarding their use and are available for application within the charitable objects for the general purposes of the Charity.

Restricted Income Funds

These are funds which can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when the funds are raised for particular purposes.

i) Financial Instruments

The Charity only has financial assets and 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.

j) Going concern

The Trustees consider there are no material uncertainties about the Charity's ability to continue as a going concern.

2. TANGIBLE FIXED ASSETS

Investments

	2022	2021
	£	£
IFSL CAF UK Equity Fund B Income	15,705	14,764
(Formerly called FP CAF UK Equity Fund B Income)	15,705	14,764
	<hr/>	<hr/>

3. DEBTORS

	2022	2021
	£	£
Accrued Income: Gift aid tax refunds	2,761	5,761
	<hr/>	<hr/>
	2,761	5,761
	<hr/>	<hr/>

PARTNERS IN SERVICE
NOTES TO THE FINANCIAL STATEMENTS
YEAR TO 31ST MARCH 2022

4. CREDITORS: Amounts falling due within one year

	2022	2021
	£	£
Accruals	550	1,050
Other Creditors: Gifts committed but not yet paid	20,000	20,000
	20,550	21,050

5. RESTRICTED FUNDS

	Fund Balances B/Forward	Income	Expenditure	Fund Balances C/Forward
	£	£	£	£
DBI (General)	181,155	178,043	(111,473)	247,725
DBI (Social Projects)	184	4,281	(4,390)	75
DBI (New Centres Cap Exp)	16,258	-	(16,258)	-
DBI (Hindi Materials)	3,112	2,485	(3,362)	2,235
DBI (Staff Retreat)	421	700	(911)	210
DBI (Bhopal)	6,591	-	(6,591)	-
DBI (Chandauli)	18,005	10,000	(18,005)	10,000
DBI (Chandigarh)	2,414	331	(2,620)	125
DBI (Jaipur)	13,392	5,000	(13,392)	5,000
DBI (Lucknow)	-	5,000	-	5,000
DBI (Ranchi)	2,501	-	(2,501)	-
DBI (Raipur)	5,233	-	(5,233)	-
DBI (Pandemic Response)	44,127	31,778	(75,905)	-
DBI (Oxygen Concentrators)	-	110,838	(108,365)	2,473
TOTALS	293,393	348,456	(369,006)	272,843

ANALYSIS OF FUNDS

	Restricted Funds	Unrestricted Funds	Total Funds
	£	£	£
Fixed Assets: Investments	-	15,705	15,705
Current Assets	293,393	911	294,304
Creditors: Due within one year	(20,550)	-	(20,550)
Net Assets	272,843	16,616	289,459

PARTNERS IN SERVICE
NOTES TO THE FINANCIAL STATEMENTS
YEAR TO 31ST MARCH 2022

5. RESTRICTED FUNDS (continued)

All the restricted funds are donated or raised from an appeal for Delhi Bible Institute (DBI). The individual restricted funds are either for a particular geographical area or a specific purpose.

5a. RESTRICTED FUNDS - Previous Year

	Fund Balances B/Forward	Income	Expenditure	Fund Balances C/Forward
	£	£	£	£
DBI (General)	72,678	198,088	(89,611)	181,155
DBI (Social Projects)	3,400	4,522	(7,738)	184
DBI (New Centres Cap Exp)	16,251	7	-	16,258
DBI (Hindi Materials)	6,984	4,325	(8,197)	3,112
DBI (Staff Retreat)	3,777	841	(4,197)	421
DBI (Jaipur)	2,390	11,002	-	13,392
DBI (Ranchi)	2,500	1	-	2,501
DBI (Chandauli)	7,001	11,004	-	18,005
DBI (Chandigarh)	2,082	332	-	2,414
DBI (Bhopal)	6,588	3	-	6,591
DBI (Raipur)	20,201	3,752	(18,720)	5,233
DBI (Pandemic Response)	-	143,302	(99,175)	44,127
	<hr/>	<hr/>	<hr/>	<hr/>
TOTALS	143,852	377,179	(227,638)	293,393
	<hr/>	<hr/>	<hr/>	<hr/>

ANALYSIS OF FUNDS

	Restricted Funds	Unrestricted Funds	Total Funds
	£	£	£
Fixed Assets: Investments	-	14,764	14,764
Current Assets	314,443	688	315,131
Creditors: Due within one year	(21,050)	-	(21,050)
	<hr/>	<hr/>	<hr/>
Net Assets	293,393	15,452	308,845
	<hr/>	<hr/>	<hr/>

6. CHARITABLE GIVING

During the year, the Trust distributed gifts totalling £352,662 (2021 - £212,846) all to Delhi Bible Institute.

7. ADMIN COSTS: ADMINISTRATOR

The costs of an administrator for the Trust totalled £12,485 (2021 - £12,254). The administrator is provided by St Bartholomew PCC, Bath and payments are made direct to them.

8. ACCOUNTANCY/INDEPENDENT EXAMINATION

£863 was paid for the Charity's independent examination in the year which included an element for preparation of the year's accounts.

PARTNERS IN SERVICE
NOTES TO THE FINANCIAL STATEMENTS
YEAR TO 31ST MARCH 2022

9. NET GAINS (LOSSES) ON INVESTMENTS

	2022	2021
	£	£
Balance brought forward	14,764	11,158
Gain on revaluation of investments	941	3,606
	<hr/>	<hr/>
Balance carried forward	15,705	14,764
	<hr/>	<hr/>

10. TRUSTEE REMUNERATION AND EXPENSES/RELATED PARTY TRANSACTIONS

The Charity's insurance includes trustee indemnity insurance.

No remuneration directly or indirectly out of the funds of the Trust was paid or is payable for the year to any Trustee or to any other person or persons known to be connected to any of the Trustees.

Trustee expenses paid for the year ended 31st March 2022 amounted to £61 for one trustee for travel expenses. There were no trustee expenses paid for the year ended 31st March 2021.

There were no related party transactions during the year.

PARTNERS IN SERVICE

NOTES TO THE FINANCIAL STATEMENTS YEAR TO 31ST MARCH 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
INCOME AND ENDOWMENTS FROM:							
11. Donations & Legacies							
Individual Gifts		-	66,770	66,770	-	69,250	69,250
Church Gifts		-	111,703	111,703	-	60,281	60,281
Grants from Trusts		-	111,850	111,850	-	106,050	106,050
Other		-	45,751	45,751	-	129,494	129,494
Gift Aid tax refunds		-	12,204	12,204	-	12,001	12,001
		-	348,278	348,278	-	377,076	377,076
12. Investments							
Dividends – IFSL CAF UK Equity Fund B Income (Formerly called FP CAF UK Equity Fund B Income)		213	-	213	284	-	284
Bank Interest		10	178	188	-	103	103
		223	178	401	284	103	387
EXPENDITURE ON:							
13. Charitable activities							
Charitable Giving	6	-	352,662	352,662	-	212,846	212,846
Admin costs: Administrator	7	-	12,485	12,485	-	12,254	12,254
Admin costs: Office Equipment		-	877	877	-	490	490
Admin costs: Print, Post & Stationery		-	189	189	-	36	36
Admin costs: Website Development		-	852	852	-	624	624
Admin costs: Bank charges		-	456	456	-	412	412

PARTNERS IN SERVICE

**NOTES TO THE FINANCIAL STATEMENTS
YEAR TO 31ST MARCH 2022**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
EXPENDITURE ON:							
13. Charitable activities (continued)							
Promotion expenses		-	66	66	-	-	-
Governance costs: Insurance		-	160	160	-	116	116
Governance costs: Trustee meeting costs		-	161	161	-	(390)	(390)
Governance costs: Accty and Ind Examination	8	-	863	863	-	1,250	1,250
Sundry Expenses		-	235	235	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
		-	369,006	369,006	-	227,638	227,638
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>