

**Charity Registration No. XR91706 (Northern Ireland)**  
**Registered Charity No: NIC101427**

**MID ULSTER DISABILITY FORUM**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

# MID ULSTER DISABILITY FORUM

## CHARITY INFORMATION

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|                              |  |
|------------------------------|--|
| <b>Trustees</b>              | U Marshall<br>M Farquhar<br>A Hurley<br>M Devlin<br>M McGuckin<br>A Keane                            |
| <b>Secretary</b>             | M Devlin   |
| <b>Registered Charity No</b> | NIC 101427   |
| <b>Registered office</b>     | 94 Church Street<br>Cookstown<br>Co Tyrone<br>BT80 8HX   |
| <b>Auditor</b>               | David Lyttle + Co Ltd<br>Station House<br>46 Molesworth Street<br>Cookstown<br>Co Tyrone<br>BT80 8PA |

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# MID ULSTER DISABILITY FORUM

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

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# MID ULSTER DISABILITY FORUM

## COMMITTEE REPORT

**FOR THE YEAR ENDED 31 MARCH 2025**

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The committee present their annual report and financial statements for the year ended 31 March 2025.

### **Structure, governance and management**

The organisation is a charitable association. The association was established under a Constitution which established the aims and objectives of the charitable association.

Mid Ulster Disability Forum has a cross-community focus and is managed by a voluntary committee which is elected annually.

The appointment of committee is in accordance with the charity's Constitution, whereby each member will be entitled to nominate one person only in writing not less than seven days before the date of the Annual General Meeting.

The funds held by the Forum are designated for a number of projects which are currently in the planning stage.

The committee who served during the year were:

U Marshall  
M Farquhar  
A Hurley  
M Devlin  
M McGuckin  
A Keane

### **Objectives and activities**

The principal activity of the company continued to be that of the promotion of the benefit of people with disabilities in the Mid Ulster Council Area.

### **Public benefit statement**

To promote the benefit of people with disabilities and their carers in the Mid Ulster District Council area. The benefits which flow from this purpose include prevention/relief of poverty, advancement of education and promotion of social inclusion by providing opportunities for marginalised groups. These benefits are demonstrated through programmes such as the Youth Included Project and others. The Youth Included project is for young people with disabilities and their non-disabled peers. The project promotes this through increased leisure and educational opportunities in a safe and controlled environment. This builds self-esteem and confidence. The project also encourages the development of individual capabilities, competencies, skills and understanding. The forum uses their charitable resources to provide specialist equipment and training opportunities to voluntary/ community groups, parents and non-disabled peers in the Mid Ulster area that may not otherwise always be available. Through fundraising activities we were able to support various organisations by the provision of a range of equipment such as iPads, tandem bicycles, video cameras etc. This promotes the service provision for children and young people with disabilities in the area. These are all for the use of those with disabilities exclusively and helps to promote the service provision for children and young people with disabilities in the area. Mid Ulster Disability Forum in partnership with others were able to access substantial funding to create a fully accessible website which will be an information tool to provide access information on shops, leisure and commercial buildings in the Mid Ulster area e.g. accessible with speech software for those with eyesight impairments. This is an ongoing project and will promote social inclusion, social and community infrastructure and accessible social and community infrastructure will be a legacy. The forum is comprised of a range of volunteers from community and voluntary organisations. It is a consultative body used by the council and other agencies to inform strategies which impact on the lives of local disabled people who live in the locality. This advances and promotes equality and eliminates discrimination on the grounds of disability, thereby insuring the advancement of human rights. We have assessed the potential for harm and believe that there is none. The charity's beneficiaries are those people with a disability and their carers in the area. We have assessed the potential private benefits and believe that there is none.



# MID ULSTER DISABILITY FORUM

## COMMITTEE REPORT

**FOR THE YEAR ENDED 31 MARCH 2025**

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### **Statement of committee responsibilities**

The Constitution requires the committee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of Mid Ulster Disability Forum and of the surplus or deficit for that period. In preparing those financial statements, the committee are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is appropriate to presume that Mid Ulster Disability Forum will continue in business.

The committee are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of Mid Ulster Disability Forum and to enable the committee to ensure that the financial statements comply with the Constitution. The committee are also responsible for safeguarding the assets of Mid Ulster Disability Forum and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The committee are satisfied that all grants have been used solely for the purposes for which they were provided.

On behalf of the committee



U Marshall

3 December 2025

# MID ULSTER DISABILITY FORUM

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF MID ULSTER DISABILITY FORUM FOR THE YEAR ENDED 31 MARCH 2025

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### Independent Examiner's Report to the Trustees of Mid Ulster Disability Forum

I report on the accounts of the charity for the year ended 31 March 2025, which are set out on pages 4 to 10.

### Respective responsibilities of charity trustees and examiner

As the charity's Trustees, you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general directions given by the Commission under section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention

### Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity Trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act.
2. That the accounts do not accord with those accounting records.
3. That the accounts do not comply with the accounting requirements of the Charities Act.
4. That there is further information needed for a proper understanding of the accounts to be reached.

### Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



Stephen McGeagh (Senior Statutory Auditor)  
for and on behalf of David Lyttle + Co Ltd

3 December 2025

Chartered Accountants  
Statutory Auditor

Station House  
46 Molesworth Street  
Cookstown  
Co Tyrone  
BT80 8PA

# MID ULSTER DISABILITY FORUM

## STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2025

|  | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | 2025<br>Total<br>£ | 2024<br>Total<br>£ |
|--|----------------------------|--------------------------|--------------------|--------------------|
| <b>Incoming resources</b>                            |                            |                          |                    |                    |
| <b>Voluntary income</b>                              |                            |                          |                    |                    |
| Donations  | -                          | -                        | -                  | -                  |
| <b>Investment income</b>                             |                            |                          |                    |                    |
| Bank interest  | -                          | -                        | -                  | -                  |
| <b>Incoming resources from charitable activities</b> |                            |                          |                    |                    |
| Funding received                                     | -                          | 8,324                    | 8,324              | 5,686              |
| Transferred to capital grant                         | -                          | -                        | -                  | -                  |
| <b>Other incoming resources</b>                      | -                          | -                        | -                  | 91                 |
|  | <hr/>                      | <hr/>                    | <hr/>              | <hr/>              |
| <b>Total incoming resources</b>                      | -                          | 8,324                    | 8,324              | 5,777              |
|  | <hr/>                      | <hr/>                    | <hr/>              | <hr/>              |
| <b>Resources expended</b>                            |                            |                          |                    |                    |
| Charitable activities                                | -                          | 6,720                    | 6,720              | 5,973              |
| Governance costs                                     | -                          | 1,696                    | 1,696              | 2,330              |
|  | <hr/>                      | <hr/>                    | <hr/>              | <hr/>              |
| <b>Total resources expended</b>                      | -                          | 8,416                    | 8,416              | 8,303              |
|  | <hr/>                      | <hr/>                    | <hr/>              | <hr/>              |
| <b>Net incoming/(outgoing) resources</b>             | -                          | (92)                     | (92)               | (2,526)            |
|  | <hr/>                      | <hr/>                    | <hr/>              | <hr/>              |
| <b>Net movement in funds</b>                         | -                          | (92)                     | (92)               | (2,526)            |
| <b>Total funds brought forward at 1 April 2024</b>   | 459                        | 8,823                    | 9,282              | 11,808             |
|  | <hr/>                      | <hr/>                    | <hr/>              | <hr/>              |
| <b>Total funds carried forward at 31 March 2025</b>  | 459                        | 8,731                    | 9,190              | 9,282              |
|  | <hr/>                      | <hr/>                    | <hr/>              | <hr/>              |

The statement of financial activities has been prepared on the basis that all operations are continuing operations.

There are no recognised gains and losses other than those passing through the statement of financial activities.

# MID ULSTER DISABILITY FORUM

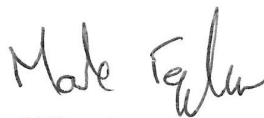
## BALANCE SHEET

AS AT 31 MARCH 2025

|  | Notes | 2025<br>£ | £     | 2024<br>£ | £     |
|--|-------|-----------|-------|-----------|-------|
| <b>Fixed assets</b>  |       |           |       |           |       |
| Tangible assets  | 4     |           | 292   |           | 365   |
| <b>Current assets</b>  |       |           |       |           |       |
| Debtors  | 5     | 600       |       | -         |       |
| Cash at bank and in hand                                       |       | 9,393     |       | 9,977     |       |
|  |       | 9,993     |       | 9,977     |       |
| <b>Creditors: amounts falling due within one year</b>          | 6     | (729)     |       | (695)     |       |
| <b>Net current assets</b>                                      |       |           | 9,264 |           | 9,282 |
| <b>Total assets less current liabilities</b>                   |       |           | 9,556 |           | 9,647 |
| <b>Creditors: amounts falling due after more than one year</b> | 7     |           | (366) |           | (365) |
| <b>Net assets</b>  |       |           | 9,190 |           | 9,282 |
| <b>Funds</b>   |       |           |       |           |       |
| <b>Unrestricted funds</b>                                      |       |           |       |           |       |
| General reserves   |       |           | 459   |           | 459   |
| <b>Restricted funds</b>  |       |           | 8,731 |           | 8,823 |
| <b>Total charity funds</b>                                     |       |           | 9,190 |           | 9,282 |

The financial statements were approved by the committee and authorised for issue on 3 December 2025 and are signed on its behalf by:

  
U Marshall  
Director

  
M Farquhar  
Director

Company Registration No. XR91706

# MID ULSTER DISABILITY FORUM

## BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2025

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### 1 Judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 2 Accounting policies

#### Company information

Mid Ulster Disability Forum is a private company limited by shares incorporated in Northern Ireland. The registered office is 94 Church Street, Cookstown, Co Tyrone, BT80 8HX.

#### 2.1 Accounting convention

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) effective 1 January 2015 - Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Mid Ulster Disability Forum meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost and transaction value unless otherwise stated in the relevant accountancy policy note(s). The financial statements are prepared on a going concern basis.

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

#### 2.2 Fund accounting, incoming resources and resources expended

Unrestricted funds are available for use at the discretion of the committee in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the provider of the funds.

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Investment income is included when receivable.

Any income received by the charity in advance of the due date upon which it becomes receivable is deferred until that due date.

# MID ULSTER DISABILITY FORUM

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

### 2 Accounting policies

(Continued)

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

#### 2.3 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:

|                       |                        |
|-----------------------|------------------------|
| Fixtures and fittings | 20% reducing balance   |
| Computers             | 33 1/3 % straight line |

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 credited or charged to profit or loss.

#### 2.4 Impairment of fixed assets

At each reporting period end date, the company 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). Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised immediately in profit or loss, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset (or cash-generating unit) is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (or cash-generating unit) in prior years. A reversal of an impairment loss is recognised immediately in profit or loss, unless the relevant asset is carried at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

#### 2.5 Cash at bank and in hand

Cash and cash equivalents are basic financial assets and 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.

# MID ULSTER DISABILITY FORUM

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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### 2 Accounting policies

(Continued)

#### 2.6 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Classification of financial liabilities**

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### 2.7 Equity instruments

Equity instruments issued by the company are recorded at the proceeds received, net of transaction costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

Changes in the fair value of derivatives that are designated and qualify as fair value hedges are recognised in profit or loss immediately, together with any changes in the fair value of the hedged asset or liability that are attributable to the hedged risk.

#### 2.8 Government grants

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

# MID ULSTER DISABILITY FORUM

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 3 Taxation

The association is a registered charity and thus is not liable to corporation tax.

#### 4 Tangible fixed assets

|                                    | Plant and<br>machinery<br>etc<br>£ |
|------------------------------------|------------------------------------|
| <b>Cost</b>                        |                                    |
| At 1 April 2024 and 31 March 2025  | 8,334                              |
| <b>Depreciation and impairment</b> |                                    |
| At 1 April 2024                    | 7,969                              |
| Depreciation charged in the year   | 73                                 |
| At 31 March 2025                   | 8,042                              |
| <b>Carrying amount</b>             |                                    |
| At 31 March 2025                   | 292                                |
| At 31 March 2024                   | 365                                |

#### 5 Debtors

|   | 2025<br>£ | 2024<br>£ |
|---|-----------|-----------|
| <b>Amounts falling due within one year:</b> |           |           |
| Other debtors                               | 600       | -         |

#### 6 Creditors: amounts falling due within one year

|                 | 2025<br>£ | 2024<br>£ |
|-----------------|-----------|-----------|
| Other creditors | 729       | 695       |

#### 7 Creditors: amounts falling due after more than one year

|                 | 2025<br>£ | 2024<br>£ |
|-----------------|-----------|-----------|
| Other creditors | 365       | 365       |



## MID ULSTER DISABILITY FORUM

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

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**8 Movements in funds**

|                           | Opening<br>balance<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Closing<br>balance<br>£ |
|---------------------------|-------------------------|----------------------------|----------------------------|-------------------------|
| <b>Unrestricted funds</b> |                         |                            |                            |                         |
| General funds             | 459                     | -                          | -                          | 459                     |
| <b>Restricted funds</b>   | 8,823                   | 8,324                      | (8,416)                    | 8,731                   |
|                           | <u>9,282</u>            | <u>8,324</u>               | <u>(8,416)</u>             | <u>9,190</u>            |

**MID ULSTER DISABILITY FORUM**  
**MANAGEMENT INFORMATION**  
**FOR THE YEAR ENDED 31 MARCH 2025**

# MID ULSTER DISABILITY FORUM

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

|  | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | 2025<br>Total<br>£ | 2024<br>Total<br>£ |
|--|----------------------------|--------------------------|--------------------|--------------------|
| <b>Incoming resources</b>                            |                            |                          |                    |                    |
| <b>Voluntary income</b>                              |                            |                          |                    |                    |
| Donations  | -                          | -                        | -                  | -                  |
| <b>Incoming resources from charitable activities</b> |                            |                          |                    |                    |
| NHSCT  | -                          | 7,124                    | 7,124              | 5,527              |
| Mid Ulster District Council                          | -                          | 1,200                    | 1,200              | -                  |
| Transferred to capital grant                         | -                          | -                        | -                  | -                  |
|  | <u>-</u>                   | <u>-</u>                 | <u>-</u>           | <u>-</u>           |
| <b>Total incoming resources</b>                      | <u>-</u>                   | <u>8,324</u>             | <u>8,324</u>       | <u>5,527</u>       |
| <b>Resources expended</b>                            |                            |                          |                    |                    |
| <b>Charitable activities</b>                         |                            |                          |                    |                    |
| <b>Direct costs</b>                                  |                            |                          |                    |                    |
| Programme costs                                      | -                          | (6,720)                  | (6,720)            | (5,973)            |
| <b>Governance costs</b>                              |                            |                          |                    |                    |
| Administrative expenses                              | -                          | (1,696)                  | (1,696)            | (1,794)            |
|  | <u>-</u>                   | <u>(1,696)</u>           | <u>(1,696)</u>     | <u>(1,794)</u>     |
| <b>Total resources expended</b>                      | <u>-</u>                   | <u>(8,416)</u>           | <u>(8,416)</u>     | <u>(7,767)</u>     |
| <b>Other income</b>                                  |                            |                          |                    |                    |
| Government grants released                           | -                          | -                        | -                  | 91                 |
| <b>Exceptional items:</b>                            | <u>-</u>                   | <u>-</u>                 | <u>-</u>           | <u>-</u>           |
| <b>Net incoming/(outgoing) resources</b>             | <u>-</u>                   | <u>(92)</u>              | <u>(92)</u>        | <u>(2,149)</u>     |

## MID ULSTER DISABILITY FORUM

### SCHEDULE OF GOVERNANCE COSTS FOR THE YEAR ENDED 31 MARCH 2025

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|                         | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | 2025<br>Total<br>£ | 2024<br>Total<br>£ |
|-------------------------|----------------------------|--------------------------|--------------------|--------------------|
| <b>Governance costs</b> |                            |                          |                    |                    |
| Accountancy             | -                          | 815                      | 815                | 750                |
| Bank charges            | -                          | 27                       | 27                 | 48                 |
| Website costs           | -                          | 490                      | 490                | 996                |
| Sundry expenses         | -                          | 364                      | 364                | 536                |
|                         | <hr/>                      | <hr/>                    | <hr/>              | <hr/>              |
|                         | -                          | 1,696                    | 1,696              | 2,330              |
|                         | <hr/>                      | <hr/>                    | <hr/>              | <hr/>              |