

MINTERBURN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

**Trustees Annual Report and Financial Statements
for the year ended 31 December 2024**

Registered Charity in Northern Ireland (NIC104889)

MINTERBURN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2024 including a Statement of Assets and Liabilities as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

Minterburn congregation of the Presbyterian Church in Ireland
145 Minterburn Road, Caledon, BT68 4XL

Registered Charity in Northern Ireland (NIC104889)

CHARITY TRUSTEES

The Charity Trustees who served during the year or who were trustees at the date of this report were:

Ivan Liggett
Christopher Holland
David Parr

Sandra Spence
Jennifer Parr

PRINCIPAL OFFICE BEARERS

Minister
Clerk of Session
Treasurer

Joanne Smith
Ivan Liggett
Jennifer Parr

INDEPENDENT EXAMINER

GDP Accountants Ltd
122A Moore Street
Aughnacloy
Co Tyrone
BT69 6AA

BANKERS

Danske Bank
5-6 Market Square
Dungannon
Co Tyrone
BT70 1AB

MINTERBURN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)

STRUCTURE AND MANAGEMENT

The Kirk Session

The charity trustees of the congregation are the members of its Kirk Session. Under the congregation's governing document, The Code, the book of the constitution and government of the Presbyterian Church in Ireland, the Kirk Session seeks to watch over and promote the spiritual interest of the congregation and of persons not connected with any congregation who are within its bounds. It ensures pastoral care is in place in the congregation and seeks to further the contribution of the Church to Christian witness and service in the local community. The Kirk Session has delegated to its Congregational Committee the temporal affairs of the congregation including administering all funds and property belonging to the congregation. Members of the Kirk Session are ex-officio members of the Congregational Committee.

The Kirk Session consists of the ordained minister and the ruling elders of the congregations. All members are entitled to propose, speak and exercise equal votes at meetings, except that the Moderator, the ministers in active duty in the congregation, has no deliberative but only a casting vote.

Stated meetings of the Kirk session are held at least twice in each year or as appropriate.

To be chosen for the office of the eldership in the congregation a person must be a voting member and a regular attendant on its ordinances. He/she should be circumspect and exemplary in his/her conduct, both in the Church and in the world, of acknowledged piety, endeavouring to maintain the worship of God in his/her family and held in esteem by the people. The selection of those proposed to be called to the office can be either by the congregation or by the Kirk Session. Members are elected if they obtain two-thirds of those who vote.

Presbytery

Under the Presbyterian Church in Ireland form of governance the corporate oversight of a congregation is the responsibility of a Presbytery which superintends generally the spiritual and temporal affairs of the congregations assigned to it by the General Assembly of the Presbyterian Church in Ireland. Minterburn congregation of the Presbyterian Church has been assigned to the Armagh Presbytery of the Presbyterian Church in Ireland. The membership of the Presbytery consists mainly of the active ministers of congregations assigned to it by the General Assembly, ministers who have retired from active duty and an elder appointed by the Kirk Session of the congregation.

MINTERBURN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)

The General Assembly

The General Assembly is the supreme court of the Church, representing in one body the whole Church and acting as its supreme legislative, administration and judicial authority, in dealing with all matters brought before it. The General Assembly is normally constituted during the first week in June for worship and to conduct its business. At the end of business, it is dissolved. The membership of the General Assembly consists mainly of the active ministers of each congregation, retired ministers and a representative elder appointed by the Kirk Session of each congregation.

DESCRIPTION AND PURPOSE

The charitable purpose of the congregation is the advancement of religion.

Minterburn congregation of the Presbyterian Church is a congregation of the Presbyterian Church in Ireland. The Presbyterian Church in Ireland, as a Reformed Church within the wider body of Christ is grounded in the Scriptures, and exists to love and honour God through faith in His Son and by the power of His Spirit, and to enable her members to play their part in fulfilling God's mission to our world.

The congregation's mission purposes include:

- The need to put our faith in practice.
- To be more effective witnesses in the Minterburn area and beyond.

To rise to that challenge, we believe God is directing us to the following priorities for future mission:

- To encourage the 20/30's age group to become more fully involved in the life and witness of the congregation.
- To reach out to the 20/30's age group in the Minterburn area and beyond.
- To continue to prioritise the children in the area through Sunday School, Youth Club, Mums and Tots, Sunday mornings, Holiday Bible Club and the like.

As a concrete outworking of God's challenge and direction we commit ourselves to taking the following steps in mission:

- To establish a team ministry within the congregation of those who have a heart for this area of service.
- To undergird this ministry with prayer.

As a congregation of the Presbyterian Church in Ireland, we believe that the Bible is the supreme authority over all we do, and that the Westminster Confession of Faith, along with the Larger and Shorter Catechisms set out what we understand the Bible teaches on key matters of Christian faith and practice.

MINTERBURN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)

ACTIVITIES AND OBJECTIVES

The congregation meets for worship every Sunday and visitors are welcome to join. The Sacrament of the Lords Supper is observed on several occasions during the year and all those who have been baptised and who have made a profession of faith in the Lord Jesus Christ are admitted to the Lord's Supper. The congregation holds regular bible study meetings and has a wide range of organisations. The organisations that meet regularly include:

- Sunday School
- Youth Alive
- Mums & Tots
- Bowling Club
- Badminton Club
- PW
- Men's Club
- Junior Football Club
- Youth Fellowship

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation usually meets for worship each Sunday at 12 noon. Services are recorded occasionally for YouTube. During term time, the Bible Study provides an opportunity for members to meet together for fellowship, to study the scriptures and for a time of prayer. As well as our regular services during the year we acknowledged God's gift of new life at 8 Sacraments of Baptism, there was 1 marriage service and we gave thanks for faithful services and sought to comfort those who had been bereaved during the year. At 31 December 2024 there were 124 communicant members and 105 families connected with the congregation. The average weekly attendance at morning worship is 75.

Pastoral care

Members of the congregation who are unable to attend church due to sickness or age are visited on a regular basis by the minister or by the elders.

Mission and outreach

Holiday bible club met again in 2024. During 2024 £7,677 was paid to external charities. The congregation has supported the United Appeal, PW missions, Children's Society, Open Doors, World Development Fund, Air Ambulance and Mission Africa.

MINTERBURN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)

The congregation supports the United Appeal for Mission which is a central fund of the Presbyterian Church in Ireland. This fund enables congregations to support the wider mission of the denomination and to do mission and outreach on a denominational basis beyond what the congregation could do on its own. The United Appeal Fund provides financial support for mission personnel at home and overseas, assists congregations with the deployment of locally based staff, enables church planting, provides grant support for the upkeep of church premises, assist with the running costs of Union Theological College, the Church's training college for ministry students, and financially supports congregation in the areas of worship, discipleship, global mission, outreach, leadership and pastoral care. The congregation also contributes to the denominations annual World Development Appeal, Sunday School project and any other special appeals.

Presbytery

The congregation was represented at the regular meetings of Presbytery by our Minister and our Representative Elder, Christopher Holland. This provides an important link between the congregations and the wider structures of the church.

General Assembly

The General Assembly will be in June 2025 and will be attended by the Minister and the Representative elder. Others will be encouraged to attend as they are able.

Property

No significant repairs were carried out during the year.

Organisations

The following Church organisations met during the year:

- Sunday School meets weekly with average attendance of 48.
- Youth Alive has an average attendance of 50.
- Mums & Tots has average attendance of 22.
- Bowling Club has an average attendance of 12.
- Badminton Club has an average attendance of 10.
- PW has an average attendance of 16.
- Men's Club meet occasionally.
- Junior Football Club met in the Summer of 2024 with an average attendance of 20
- Youth Fellowship meet during term time with around 10 attending.

**MINTERBURN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT (cont'd)**

Volunteers

The Trustees wish to acknowledge their deep appreciation of those who give freely of their time by serving on committees and helping with organisations and other church activities.

PUBLIC BENEFIT STATEMENT

The Presbyterian Church in Ireland meets the public benefit requirement by providing benefit to its members and the general public by making known the Christian Gospel of the Lord Jesus Christ through the advancement of religion.

The direct benefits which flow from the purposes of the Church include the gaining of an understanding in Christian beliefs as set out in the Bible and in the Church's subordinate standards (the Westminster Confession of Faith and the Shorter and Larger Catechisms) leading to spiritual and moral development and opportunities for response to Bible teaching. In turn, this framework leads to practical expressions of Christian beliefs and standards in the local community such as through the care of those in need (including the sick, disabled and bereaved).

Generally the above benefits are delivered locally by congregations and their members, or are facilitated through presbyteries or are organised and delivered centrally. Local delivery is facilitated by central resources in almost all cases. Public access is made known through the use of noticeboards, printed material, press advertisement, websites, and social media or in other ways.

The benefits are demonstrated through regular evaluation of the services and informal and ad-hoc feedback from members, their families, and members of the public.

The purpose does not lead to harm. The only private benefit flowing from our purpose is related to Ministers, Missionaries, Deaconesses, Irish Mission workers and Lay Agents who receive benefits as a result of their holding office or employment. However, this is incidental and necessary in order to further our charitable purpose. There are no other private benefits. The beneficiaries of this purpose are members, their families, other individuals that the Presbyterian Church in Ireland is in direct and indirect contact with, the community in which pastoral services are provided and other communities throughout Northern Ireland, the Republic of Ireland, and worldwide which benefit from our engagement with and support for both Christian and other secular organisations, charities and individual members of the public.

The Kirk Session has had regard to the Charity Commissions Public benefit requirement statutory guidance.

**MINTERBURN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT (cont'd)**

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 104 contributors during the year (107, 2023) donating a total of £39,163 (£41,902, 2023)

Total income of the congregation during the year was £84,901, compared to £78,579 in the previous year. Income rose due to generous donations received in the year.

The total expenditure increased from £69,902 to £79,772. Expenditure increased due to significant spending on repairs and works to the primary school site in the year.

STATEMENT OF TRUSTEE RESPONSIBILITIES

The Trustees are responsible for preparing the annual report and the financial statements of the congregation in accordance with applicable law and generally accepted accounting practice.

As the congregations total income does not exceed £250,000, the Trustees have elected under Section 64(3) of the Charities Act (Northern Ireland) 2008 to prepare a receipts and payment account and a statement of assets and liabilities.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the congregation's transactions and disclose with reasonable accuracy at any time its financial position. They are also responsible for safeguarding the assets of the congregation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees at a meeting and signed on its behalf by:

Name: Ivan Liggett
Date: 4th May 2025

Name: [Signature]
Date: 4th May 2025

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF MINTERBURN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

We report on the accounts of the Trust for the year ended 31 December 2024, which are set out on pages 9 to 15.

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 our 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 our attention.

Basis of independent examiner's report

We have examined your charity accounts as required under section 65 of the Charities Act and our 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.

Our 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.

Our role is to state whether any material matters have come to our attention giving us 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

We have completed our 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, we have found no matters that require drawing to your attention.

Signed: 

Name: Wayne Browne for GDP Accountants Ltd

Address: 122A Moore Street, Aughnacloy, Co Tyrone, BT69 6AA

Date: 4th May 2025

MINTERBURN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)
for the year ended 31 December 2024

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
		£	£	£	£	£
Receipts						
Donations and legacies	2	61,965	10,458	-	72,423	66,652
Charitable activities	3	1,090	6,662	-	7,752	8,194
Other trading activities	4	1,128	-	-	1,128	1,035
Investment Income	5	673	434	-	1,107	135
Other	6	2,491	-	-	2,491	2,563
		-----	-----	-----	-----	-----
		67,347	17,554	-	84,901	78,579
Sale of investments		-	-	-	-	-
Sale of fixed assets		-	-	-	-	-
		-----	-----	-----	-----	-----
Total Receipts		67,347	17,554	-	84,901	78,579
		-----	-----	-----	-----	-----
Payments						
Raising funds	7	(306)	-	-	(306)	(316)
Charitable activities	8	(64,222)	(15,244)	-	(79,466)	(69,586)
Other	9	-	-	-	-	-
		-----	-----	-----	-----	-----
		(64,528)	(15,244)	-	(79,772)	(69,902)
Purchase of Investments		-	-	-	-	-
Purchase of fixed assets		-	-	-	-	-
Loan Repayments		-	-	-	-	-
		-----	-----	-----	-----	-----
Total Payments		(64,528)	(15,244)	-	(79,772)	(69,902)
		-----	-----	-----	-----	-----
Net receipts / (payments)		2,819	2,310	-	5,129	8,677
Transfers between funds		(1,592)	1,592	-	-	-
		-----	-----	-----	-----	-----
Net movement in funds		1,227	3,902	-	5,129	8,677
Funds brought forward		58,129	13,608	-	71,737	63,060
Deduct non cash/bank related endowment funds	12	-	-	-	-	-
		-----	-----	-----	-----	-----
Funds carried forward	14	59,356	17,510	-	76,866	71,737
		=====	=====	=====	=====	=====

MINTERBURN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF ASSETS AND LIABILITIES

As at 31 December 2024

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
Funds Reconciliation					
Bank and Cash at start of year	58,129	13,608	-	71,737	63,060
Deduct non cash/bank related endowment funds	-	-	-	-	-
Net movement in funds	1,227	3,902	-	5,129	8,677
	-----	-----	-----	-----	-----
Bank and Cash at end of year	59,356	17,510	-	76,866	71,737
	=====	=====	=====	=====	=====
Bank & Cash Balances					
Bank Deposit Accounts				28,500	28,500
Bank Current Accounts				48,366	43,237
Cash in Hand				-	-
				-----	-----
				76,866	71,737
				=====	=====
Other Assets					
Fixed Assets – Note 10					
- Church Premises and contents				1,224,255	1,185,145
- Church Hall and contents				771,813	747,157
- Manse and contents				670,109	649,246
- Old School				81,173	78,580
- Primary School				50,000	50,000
- Agricultural land				60,000	60,000
Investments – Note 11				712	680
				-----	-----
				2,858,062	2,770,808
				=====	=====
Liabilities					
Loans				-	-
				-----	-----
				-	-
				=====	=====

Approved by the Trustees at a meeting and signed on its behalf by:

Name: Luan Liggott
Date: 4th May 2025

Name: [Signature]
Date: 4th May 2025

MINTERBURN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
31 December 2024

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

As the total income of the congregation is less than £250,000 the congregation have elected in accordance with the provisions in The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 to prepare its accounts on a receipts and payments basis.

FUND ACCOUNTING

Endowment funds are funds, the capital of which must be retained either permanently or at the congregation's discretion; the income derived from the endowment is to be used either as restricted or unrestricted income funds depending upon the purpose for which the endowment was established in the first place.

Restricted funds comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor and (b) revenue donations or grants for a specific congregational activity intended by the donor. Where these funds have unspent balances, interest on their pooled investment is apportioned to the individual funds on an average balance basis.

Unrestricted funds are income funds which are to be spent on the congregation's general purposes. Designated funds are general funds set aside by the congregation for use in the future.

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Recorded giving:					
Collections/Stipend	44,800	6,436	-	51,236	53,621
Donations and gifts	7,350	3,480	-	10,830	3,620
Gift Aid	9,736	542	-	10,278	9,398
Legacies and bequests	79	-	-	79	13
	-----	-----	-----	-----	-----
	61,965	10,458	-	72,423	66,652
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MINTERBURN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)

31 December 2024

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Income from charitable activities	-	2,299	-	2,299	1,737
Fundraising events	1,090	-	-	1,090	2,113
Membership fees	-	955	-	955	1,596
Grants	-	3,408	-	3,408	2,748
	-----	-----	-----	-----	-----
	1,090	6,662	-	7,752	8,194
	-----	-----	-----	-----	-----

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Use of hall	750	-	-	750	668
Land letting and wayleave	378	-	-	378	367
	-----	-----	-----	-----	-----
	1,128	-	-	1,128	1,035
	-----	-----	-----	-----	-----

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Deposit interest	673	434	-	1,107	135
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	673	434	-	1,107	135
	-----	-----	-----	-----	-----

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Income from Church Magazines	320	-	-	320	-
Share of expenses – Caledon	1,249	-	-	1,249	1,284
Sundry income	922	-	-	922	1,279
	-----	-----	-----	-----	-----
	2,491	-	-	2,491	2,563
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MINTERBURN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

31 December 2024

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
FWO envelopes	306	-	-	306	316
Fundraising events	-	-	-	-	-
	-----	-----	-----	-----	-----
	306	-	-	306	316
	-----	-----	-----	-----	-----

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
General Assembly Assessments	4,733	-	-	4,733	4,164
Presbytery fees	329	-	-	329	412
Ministry and support staff costs	38,300	-	-	38,300	36,671
Congregational running expenses	20,860	7,567	-	28,427	19,687
Donations to missions and charities	-	7,677	-	7,677	8,652
	-----	-----	-----	-----	-----
	64,222	15,244	-	79,466	69,586
	-----	-----	-----	-----	-----

9. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
	-	-	-	-	-
	-----	-----	-----	-----	-----
	-	-	-	-	-
	-----	-----	-----	-----	-----

MINTERBURN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)

31 December 2024

10. FIXED ASSETS

The congregation owns the Church premises, Church Hall, Manse, Old School and Primary School situated at Minterburn Road, Caledon and the associated contents. These have an insurance value of:

Church Premises and contents	£1,224,255
Church Hall and contents	£771,813
Manse and contents	£670,109
Old School	£81,173
Primary School site	£50,000

The congregation also owns 3.05 hectares of agricultural land which have been valued by the Kirk Session at £60,000.

11. INVESTMENTS

The congregation has the following investments. Amounts are shown at market valuation.

	2024	2023
	£	£
General Investment Fund	712	680
Other investments	-	-
	-----	-----
	712	680
	-----	-----

12. Deduction of non cash/bank endowment funds

The congregation has reviewed the basis on which it prepares its accounts and in order that these are prepared on a strict receipts and payments basis it has eliminated from its fund balances any funds which are not held in bank or cash balances. Any other funds, which the congregation holds, in particular investments are disclosed on the Statement of Assets and Liabilities.

13. Funds in deficit

The School Purchase restricted fund is in deficit at the year end. This is due to the purchase of the Primary School in advance of the total monies being raised. Fundraising continues for the purchase and it is expected that the fund will no longer be in deficit within the next two years.

MINTERBURN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

31 December 2024

14. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General Fund	58,129	67,347	(64,528)	2,819	(1,592)	59,356
	-----	-----	-----	-----	-----	-----
	58,129	67,347	(64,528)	2,819	(1,592)	59,356
	-----	-----	-----	-----	-----	-----
Restricted Funds						
Congregational Missions and Charities	-	5,340	(7,427)	(2,087)	2,162	75
Sunday School	15,384	3,462	(1,964)	1,498	-	16,882
Bowling Club	542	270	(105)	165	(150)	557
Badminton Club	393	11	-	11	-	404
PW	395	300	(460)	(160)	(100)	135
Youth Alive	3,190	6,396	(5,288)	1,108	(320)	3,978
Choir	281	5	-	5	-	286
School Purchase (Note 13)	(6,577)	1,770	-	1,770	-	(4,807)
	-----	-----	-----	-----	-----	-----
	13,608	17,554	(15,244)	2,310	1,592	17,510
	-----	-----	-----	-----	-----	-----
Endowment Funds						
	-	-	-	-	-	-
	-----	-----	-----	-----	-----	-----
	-	-	-	-	-	-
	-----	-----	-----	-----	-----	-----
Total	71,737	84,901	(79,772)	5,129	-	76,866
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