

High Street Antrim
Congregation of the Presbyterian Church in Ireland

Financial Statements
for the year ended
31st December 2023

Corrigan CA Limited
24 Greystone Road
Antrim
BT41 2QN

High Street Antrim
Congregation of the Presbyterian Church in Ireland

LEGAL AND ADMINISTRATIVE INFORMATION

TRUSTEES: Rev Colin Kerr McDowell
Mrs Nancy Agnes Bonar
Mr James Samuel Gleghorne
Mrs Margaret Mary Kempston
Mr Robert Edward Campbell
Mr William Canning
Mr Robert Coulter Bonar
Mr Herbert Hewitt
Mrs Esme Miskelly
Mr Christopher Ian Titterington
Mr David James Gleghorne
Mr Ian Saunders

CHARITY NUMBER: NIC104909

ADDRESS: 22 Steeple Road
ANTRIM
BT41 1DN

INDEPENDENT EXAMINER: Celine Corrigan, FCA
Corrigan CA Limited
24 Greystone Road
ANTRIM
BT41 2QN

High Street Antrim
Congregation of the Presbyterian Church in Ireland

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HIGH STREET PRESBYTERIAN CHURCH, ANTRIM, CHARITY REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st DECEMBER 2023

This report includes information required by the Charities (Accounts and Reports) Regulations 2008 and the Statement of Recommended Practice for Accounting by Charities 2005 as applicable to charities entitled to prepare accounts on the receipts and payments basis.

ADMINISTRATIVE INFORMATION

High Street Presbyterian Church, Antrim is a local church of the Presbyterian Church in Ireland and is a member church of the general Assembly of the Church. It was registered on 15/08/2016 as Charity Number 104909.

High Street Church is situated at 22 Steeple Road, Antrim BT41 1DN. Telephone 9446 8339, email info@highstchurch.org.

The members of the Elders' Meeting for the time being are recognised as the charity trustees. Those who served from 1st January 2020 until the date this report was approved are:

Rev Colin Kerr McDowell
Mrs Nancy Agnes Bonar
Mr James Samuel Gleghorne
Mr David James Gleghorne
Mrs Margaret Mary Kempston
Mr Robert Edward Campbell
Mr William Canning
Mr Robert Coulter Bonar
Mr Herbert Hewitt
Mrs Esme Miskelly
Mr Ian Saunders
Mr Christopher Ian Titterington

The Church building and the manse at 16 Beechfield, Antrim BT41 1BS, are vested in High Street Presbyterian Church as trustees and held for the benefit of High Street Presbyterian Church in accordance with the trusts applicable to Presbyterian Church in Ireland properties.

STRUCTURE, GOVERNANCE 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 promotes 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. 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. 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.

Stated meetings of the Kirk session were held 9 times throughout the year.

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. High Street congregation of the Presbyterian Church has been assigned to the Templepatrick 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. In-person presbytery meetings have now recommenced, Presbytery meets six times per year and five of the meetings take place in High Street Church, this is because of our central location.

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 met from the 21st to 24th of June 2023 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.

High Street 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 Bible and exists to love and honour God and enable her members to play their part in fulfilling God's mission.

OBJECTIVES AND ACTIVITIES

The congregation meets for worship every Sunday and visitors are welcome to join. The Sacrament of the Lords Supper is observed on four 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.

Worship and prayer

The congregation normally meets for worship each Sunday at 11am and on the first Sunday of each month, also at 7pm. On the second Sunday of each month a special 'All Together' service is held where the whole congregation worship together with the children and the service contains music and a talk which is appropriate for all age groups. On the other Sundays of the month the children and young people go out to Sunday School and Bible Class half way through the service. Morning services are livestreamed for the benefit of those unable to attend. During the week the Bible Study provides an opportunity for members to meet for fellowship, to study the Bible and for a time of prayer.

As well as our regular services during the year we acknowledged God's gift of new life at services for Sacraments of Baptism. Marriage and Funeral services are conducted whenever appropriate and necessary.

On 31 December 2023 there were 213 communicant members and 228 families connected with the congregation. The average weekly attendance at morning worship is 100, plus online attendance.

Pastoral care

Members of the congregation who are unable to attend church due to sickness or age are visited by the minister, elders or by the Pastoral Assistant.

Mission and outreach

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/or one of the elders. This provides an important link between the congregations and the wider structures of the church.

General Assembly

The minister and one of our elders were nominated to attend the meeting of the General Assembly of the Presbyterian Church in Ireland held in Assembly Buildings, Belfast, in June.

Property

During the year minor repairs continued to be carried out within the church sanctuary and church halls.

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.

FINANCIAL REVIEW

Total income received in the year was £ 155,371 (2022 £ 177,535) The main source of donations is contributions through freewill offerings with just over 85% (2022 86%) of this from donations and legacies.

Fund expenses has increased in the year from £ 157,809 in 2022 to £ 158,266 in 2023 due to an increase in general assembly assessments and congregational running expenses.

RESERVE POLICY:

Unrestricted funds:

Ideally the Elders' Meeting would wish to have in hand an amount equal to six months regular expenditure as free reserves to meet shortfalls in income or unexpected expenses.

The balance of unrestricted funds at 31st December 2023 was £50,094. This represents the amount available for regular expenditure.

This report was approved by the Elders' Meeting on and is signed on its behalf by Rev Colin McDowell (Minister) on 28th May 2024.



Rev Colin Kerr Mc Dowell

STATEMENT OF TRUSTEE RESPONSIBILITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees are responsible for preparing the Trustee Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In preparing these accounts, 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; and
- prepare the accounts 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.

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.

Independent examiner's report to the trustees of High Street Antrim Congregation Of The Presbyterian Church in Ireland

I report on the accounts of High Street Antrim Congregation of the Presbyterian Church in Ireland, for the year ended 31st December 2023, which are set out on pages 10 to 16. I have examined the financial statements of the charity for the year ended 31 December 2023, which comprise the Statement of Financial Activities, the Balance Sheet, the Accounting Policies and the related notes. These financial statements have been prepared under the accounting policies set out therein.

This report is made solely to the charity trustees as a body, in accordance with the Charities Act (Northern Ireland) 2008. My work has been undertaken so that I might compile the financial statements that I have been engaged to compile, report to the charity's Board of Trustees that I have done so, and state those matters that I have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law I do not accept or assume responsibility to anyone other than the charity and the charity's Board of Trustees, as a body, for my work, or for this report.

Respective responsibilities of charity trustees and examiner

As the charity's trustees you are responsible for the preparation of the Trustee's report and the financial statements in accordance with the applicable law and Accounting Standards (UK and Ireland). The charity trustees consider that an independent examination rather than an audit is required this year under 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 in the course of my

examination work that suggest:

- (i) material expenditure or action appears not to be in accordance with the charity's trust;
- (ii) information or explanation I am entitled to under the Regulations has not been afforded to me;
- (iii) information contained in the financial statements is materially inconsistent with the Trustee's report for the year.

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.

The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the financial statements.

Independent Examiner's Statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters which:

- give me reasonable cause to believe that in any material respect the requirements to keep proper accounting records and to prepare accounts which accord with the accounting records and are in accordance with the methods and principles set out in the Charities SORP have not been met; or
- require that attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Mrs Celine Corrigan, FCA
Fellow of the Institute of Chartered Accountants Ireland

Independent Examiner
Corrigan CA Limited
24 Greystone Road
Antrim
BT41 2QN

28th May 2024

High Street Presbyterian Church
STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)
for the year ending 31 December 2023


	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
Receipts						
Donations and legacies	2	90,831	43,790	0	134,621	152,712
Charitable activities	3	614	19,577	0	20,191	24,552
Other voluntary receipts	4	0	0	0	0	0
Investment income	5	242	317	0	559	271
Total Receipts		91,687	63,684	0	155,371	177,535
Payments						
Charitable activities	6 & 7	111,788	46,478	0	158,266	157,809
Total Payments		111,788	46,478	0	158,266	157,809
Net receipts / (payments)		-20,101	17,206	0	-2,895	19,726
Transfers between funds	12	10,243	-10,243	0	0	0
Net movement in funds		-9,858	6,963	0	-2,895	19,726
Funds brought forward		59,952	78,658	0	138,610	118,884
Funds carried forward	12	50,094	85,621	0	135,715	138,610

HIGH STREET PRESBYTERIAN CHURCH
STATEMENT OF ASSETS AND LIABILITIES
As at 31 December 2023

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
Funds Reconciliation						
Balance At Start of Year		59,952	78,658	0	138,610	118,884
Net movement in funds		-9,858	6,963	0	-2,895	19,726
Balance At End of Year		<u>50,094</u>	<u>85,621</u>	<u>0</u>	<u>135,715</u>	<u>138,610</u>
 Bank and Cash Balances						
Bank Deposit Accounts		0	2,385	0	2,385	2,355
Bank Current Accounts		50,094	78,903	0	128,997	129,606
Cash in Hand		0	4,088	0	4,088	3,489
Stock		0	245	0	245	264
		<u>50,094</u>	<u>85,621</u>	<u>0</u>	<u>135,715</u>	<u>135,714</u>
 Other Assets						
Fixed Assets	7	70,156	68,885	0	139,041	139,041
-Church Premises		1,308	2,020	0	3,328	3,914
-Fixtures, Fittings & Equipment						
		<u>71,464</u>	<u>70,905</u>	<u>0</u>	<u>142,369</u>	<u>142,955</u>
 Liabilities						
Loans		0	0	0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Approved by the trustees at a meeting on 28th May 2024 and signed on its behalf by:

Signed: 
Rev. Colin Kerr McDowell

Signed: 
Mrs Jennifer Davidson

High Street Presbyterian Church
NOTES TO THE ACCOUNTS
31 December 2023

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

As the total income of the congregation is less than £250,000, the congregation 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.

Fixed Assets recognised but not valued in the Statement of Assets and Liabilities are :
Church & Hall and contents at 22 Steeple Road, Antrim,
Manse at 16 Beechfield, Antrim.

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.

Donations & Legacies:

These are recorded as received as entitlement arises at that stage and are classified as restricted or unrestricted according to any conditions stipulated/intended by the donor. Recorded income represents weekly freewill offerings as collected each week. Gift Aid represents the income tax refunds received on the gift aid donations.

Charitable Activities:

Income from charitable activities includes income earned both from the supply of goods and services and from appeals - recognised when received and classified according to restrictions on use.

High Street Presbyterian Church
NOTES TO THE ACCOUNTS
31 December 2023

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Recorded giving	76,628	25,317	0	101,945	92,535
Loose collections	1,373	603	0	1,976	2,814
Gift Aid	12,310	9,177	0	21,487	26,276
Donations	400	8,693	0	9,093	11,087
Bequests	120	0	0	120	20,000
	<u>90,831</u>	<u>43,790</u>	<u>0</u>	<u>134,621</u>	<u>152,712</u>

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Income from Church activities	0	6,585	0	6,585	6,968
Activities for generating funds	0	0	0	0	0
Membership fees	0	741	0	741	521
Grants	0	2,093	0	2,093	2,102
Appeals	0	9,353	0	9,353	12,215
Other Income	614	805	0	1,419	2,746
	<u>614</u>	<u>19,577</u>	<u>0</u>	<u>20,191</u>	<u>24,552</u>

4. OTHER VOLUNTARY RECEIPTS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Voluntary receipts	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Deposit interest	242	317	0	559	271
	<u>242</u>	<u>317</u>	<u>0</u>	<u>559</u>	<u>271</u>

High Street Presbyterian Church
NOTES TO THE ACCOUNTS
31 December 2023

6. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
General Assembly Assessments	20,194	0	0	20,194	18,868
Property costs	0	16,766	0	16,766	18,198
Ministry and support staff costs	58,878	0	0	58,878	62,769
Congregational running expenses	32,716	4,768	0	37,484	29,133
Donations to Missions and charities	0	1,076	0	1,076	1,194
Appeals	0	12,346	0	12,346	14,332
Organised outings and events	0	11,341	0	11,341	10,982
Refund of Grants Received	0	0	0	0	995
Governance costs	0	181	0	181	1,338
	<u>111,788</u>	<u>46,478</u>	<u>0</u>	<u>158,266</u>	<u>157,809</u>

7. FIXED ASSETS

The congregation owns the Church premises situated at 22 Steeple Road, Antrim, BT41 1DN, the manse situated at 16 Beechfield, Antrim, BT41 1BS and the associated fixtures, fittings, plant and machinery. These have a combined insurance value of £ 2,671,268.27
These assets are not reflected in the assets shown

	Land & Property £	Fixtures, fittings & equipment £	Total 2023 £	Total 2022 £
Opening Balance	139,041	3,328	142,369	141,879
Additions in the year	0		0	1,076
Closing Balance	<u>139,041</u>	<u>3,328</u>	<u>142,369</u>	<u>142,955</u>

8. INVESTMENTS

The congregation has no investments.

High Street Presbyterian Church
NOTES TO THE ACCOUNTS
31 December 2023

9. EMPLOYEES

The church had 5 employees in the year (2023 - 5).

10. RELATED PARTY TRANSACTIONS

Rev Colin Kerr Mc Dowell , a trustee, was paid remuneration of £ 38,831 and expenses of £ 7,704 as minister of the congregation. Pension contributions of £ 9,320 were paid by the congregation in respect of the minister to the Presbyterian Church in Ireland Pension Scheme (2009).
None of the other trustees (or any person connected with them) received any remuneration or benefits from the charity during the year.

11. GOVERNANCE COSTS

Governance costs of £1,385 were incurred during the year ended 31 December 2023 and this relates to fees due to the Independent Examiner. Governance costs are included within Administration costs in the Receipts and Payments Account.

HIGH STREET PRESBYTERIAN CHURCH
NOTES TO THE ACCOUNTS
31 December 2023

12. FUND BALANCES

	<i>Balance at start</i>	<i>Disposals</i>	<i>Additions</i>	<i>Movement</i>	<i>Transfer</i>	<i>Balance at end</i>
	£	£	£	£	£	£
FIXED ASSETS						
Restricted Funds:						
General Fund - Fixed Assets	71,464	0	0	0	0	71,464
Property Fund - Fixed Assets	68,885	0	0	0	0	68,885
Youth Club - Fixed Assets	1,139	0	0	0	0	1,139
Womens Group - Fixed Assets	881	0	0	0	0	881
	<u>142,369</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>142,369</u>
BANK & CASH						
	<i>Balance at start</i>	<i>Receipts</i>	<i>Payment</i>	<i>Surplus / (Deficit)</i>	<i>Transfer</i>	<i>Balance at end</i>
	£	£	£	£	£	£
Unrestricted Funds						
General Fund - Bank	59,950	91,687	-111,788	-20,101	10,243	50,092
	<u>59,950</u>	<u>91,687</u>	<u>-111,788</u>	<u>-20,101</u>	<u>10,243</u>	<u>50,092</u>
Restricted Funds						
General Fund - Bank	0	17,836	-17,043	793	-793	0
Property Fund - Bank	43,102	29,269	-16,766	12,503	-7,500	48,105
Whiteside Account (Interest)	2,125	84	0	84	0	2,209
Bequests , Gifts and Investments	20,543	257	0	257	0	20,800
Sunday School Account	1,178	1,096	-772	324	0	1,502
Sunday School Deposit Account	2,355	30	0	30	0	2,385
Morning Extra Account	1,107	342	-334	8	0	1,115
Youth Club Accounts	2,928	7,247	-6,161	1,086	-150	3,864
Bowling Account	121	440	-125	315	-250	186
Mens Group Account	122	0	0	0	0	122
Fun Bowls	0	0	0	0	0	0
Reach Out Group Account	97	1,336	-751	585	-450	232
Youth Fellowship Account	88	200	-74	126	0	214
Mums & Tots Account	757	540	-653	-113	-100	544
Womens Group Account	3,992	4,927	-3,773	1,154	-1,000	4,146
Church Choir Account	145	80	-26	54	0	199
	<u>78,660</u>	<u>63,684</u>	<u>-46,478</u>	<u>17,206</u>	<u>-10,243</u>	<u>85,623</u>
Endowment Funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	<u>138,610</u>	<u>155,371</u>	<u>-158,266</u>	<u>-2,895</u>	<u>0</u>	<u>135,715</u>