

TEMPLATE FINANCIAL STATEMENTS – RECEIPTS AND PAYMENTS ACCOUNT

*These template financial statements have been prepared on behalf of the Finance Panel of the Support Services Committee of the General Council. They provide an outline of the format in which congregations **electing** to prepare Receipts and Payments Accounts should prepare their financial statements. Accounts prepared in accordance with this format are designed to be suitable for the purpose of filing accounts with the Charity Commission for Northern Ireland.*

Please note that the congregations approved financial statements will need to be submitted to the Charity Commission in pdf format.

It is not possible to cover every situation in a set of template accounts and therefore congregations may wish to take their own professional advice if considered necessary.

Text that appears in these template accounts in red will need to be updated for the congregation's circumstances.

Information to assist congregations in prepare their accounts is included in the supporting guidance note.

October 2017

LEITRIM CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

Trustees Annual Report and Financial Statements for the year ended 31 December 2023

Registered Charity in Northern Ireland (NIC105136)

LEITRIM 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 2023 including a Statement of Assets and Liabilities as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

Leitrim congregation of the Presbyterian Church in Ireland
32 Benraw Road, Ballyward, Castlewellan BT31 9TH

Registered Charity in Northern Ireland (NIC105136)

CHARITY TRUSTEES

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

Rev Andy Downey
Drew Harte

Kenneth Johnston
Ian Bingham

PRINCIPAL OFFICE BEARERS

Minister
Clerk of Session
Treasurer

Rev Andy Downey
Drew Harte
Evelyn McCracken

INDEPENDENT EXAMINER

Michelle Harte, 1 Woodvale, Dromara, Dromore, Co. Down BT25 2JA

BANKERS

Ulster Bank, 29 Upper Square, Castlewellan, BT31 9DD

SOLICITORS

Fisher & Fisher, 1 Newry Street, Rathfriland BT34 5PY

LEITRIM 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 Sessions 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 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. 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. Leitrim congregation of the Presbyterian Church has been assigned to the Iveagh Presbytery of the Presbyterian Church in Ireland, as a linkage with the Castlewellan congregation. 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.

LEITRIM 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.

Leitrim 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 congregations mission purposes is that *by the grace of God, to help people of all ages become fully devoted followers of Jesus Christ. Our vision is, by the grace of God, to be an inclusive, welcoming community of Christ's people of all ages, which:*

- *is increasingly characterised by love for God, and love and concern for others;*
- *is committed to the historic Christian gospel as revealed in the Bible;*
- *is relevant to people of this time and place.*

The congregation aims to live out its Mission and Vision as a family of God's people by being:

- *A Covenant Community: where our relationships are rooted in the promises of God by living faithfully toward him and toward one another*
- *An Intergenerational Community: where adults intentionally take the lead to engage with, encourage and nurture younger members to maturity in Christ.*
- *An Outward looking Community: where we want the blessings of God that belong to us in the gospel to become blessings for others beyond the bounds of our community.*
- *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*

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

ACTIVITIES AND OBJECTIVES

The congregation meets every Sunday for worship of the Triune God of the Old and New Testaments and visitors are welcome to join. The Sacrament of the Lords Supper is observed on several occasions during the year. The Sacrament is open to all who know and love the Lord and are seeking to walk in fellowship and obedience to Him. Full communicant membership is open to those who have been baptised and have made a credible profession of faith in the Lord Jesus Christ. The congregation holds regular bible study meetings in conjunction with Castlewellan and has a wide range of organisations including

- Sunday School
- Youth Fellowship
- Mothers and Toddlers (in conjunction with Castlewellan)
- Presbyterian Women's Group
-

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation normally meets for worship in Leitrim each Sunday at 12.15pm and jointly with Castlewellan at 6.30pm. During the week, from September to May, the Bible Study provides an opportunity for members to meet together for fellowship, to study the scriptures and for a time of prayer.

At 31 December 2023 there were 43 communicant members and 49 families connected with the congregations. The average week attendance at morning worship is 25.

Pastoral care

Members of the congregation who are unable to attend church due to sickness or age are visited by the minister and/or elder.

Mission and outreach

At a local level the congregation engage with others:

- Distributing seasonal greetings cards in the local village
- Help organise and run May Day activities with Castlewellan congregation

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

- Facilitate Loyal Order services and other special events e.g. Harvest

Members have served on Mission teams summer outreach programs in Northern Ireland and abroad

Annual Holiday Bible club

Ongoing support of C.E.F. , Wycliffe Bible Translators, Presbyterian Orphan Society (now called Presbyterian Children's Society), The Earl Haig Fund (Poppy Appeal), Wings Appeal (R.A.F.)

LEITRIM 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 / 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.

Repainted McIlroy hall and meeting house.

Organisations

- Sunday School meets weekly with an average attendance of 8.

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.

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

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 or in other ways such as personal invitation and hand bills.

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. We consider it a valued Public Benefit to nurture and influence people to live as upright citizens of society with lives characterised by integrity, peace, harmony and justice maintaining the good of society and promoting Christian values as a preventative and regulating measure.

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

LEITRIM 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 48 contributors during the year and 67 in previous year, 2023 donating a total of £14,920.00 (£15,251.80 in previous year, 2022)

Total Income of the congregation during the year was £38,825.03 compared to £40,214.68 in the previous year.

Total expenditure increased from £26,832.60 to £37,258.67

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.

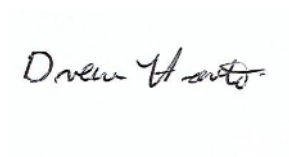
As the congregations' total income does not exceed £250,000, the Trustees have elected under Section 64(3) of the Charities Act (Northern Ireland) 2008 to prepare a receipts and payments account and a statement of assets and liabilities.

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 Kirk Session at a meeting on 30/09/24 and signed on its behalf by

[Name] Andy Downey

[Name] Drew Harte



[Date] 30/09/24

[Date] 30/09/24

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

(To be provided by the Independent Examiner)

LEITRIM CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)

for the year ended 31 December 2023

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
		£	£	£	£	£
Receipts						
Donations and legacies	2	17401.18	10438.18	0.00	27839.36	27839.48
Charitable activities	3	0.00	810.00	0.00	810.00	3740.00
Other trading activities	4	1579.26	7800.00	0.00	9379.26	8078.84
Investment Income	5	159.62	510.79	0.00	670.41	436.36
Other	6	126.00	0.00	0.00	126.00	120.00
		-----	-----	-----	-----	-----
Sale of Investments						
Sale of fixed assets						
Loans Received						
		-----	-----	-----	-----	-----
Total Receipts		19266.06	19558.97	0.00	30825.03	40214.68
		-----	-----	-----	-----	-----
Payments						
Raising funds	7	0.00	0.00	0.00	0.00	0.00
Charitable activities	8	21949.02	15183.65	0.00	37132.67	26712.60
Investment costs		0.00	0.00	0.00	0.00	0.00
Other	9	126.00	0.00	0.00	126.00	120.00
		-----	-----	-----	-----	-----
Purchase of Investments						
Purchase of fixed assets						
Loan Repayments						
		-----	-----	-----	-----	-----
Total Payments		22075.02	15183.65	0.00	37258.67	26832.60
		-----	-----	-----	-----	-----
Net receipts / (payments)		(2808.96)	4375.32	0.00	1566.36	13382.08
Transfers between funds		5483.00	(5483.00)	0.00	0.00	0.00
		-----	-----	-----	-----	-----
Net movement in funds		2674.04	(1107.68)	0.00	1566.36	13382.08
Funds brought forward		66992.80	54969.41	0.00	121962.21	108580.13
		-----	-----	-----	-----	-----
Funds carried forward	12	69666.84	53861.73	0.00	123528.47	121962.21
		=====	=====	=====	=====	=====

LEITRIM CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

STATEMENT OF ASSETS AND LIABILITIES

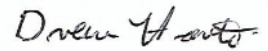
As at 31 December 2023

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£
Funds Reconciliation					
Bank and Cash at start of year	66992.80	54969.41	0.00	121962.21	108580.13
Net movement in funds	2674.04	(1017.68)	0.00	1566.36	13382.08
	-----	-----	-----	-----	-----
Bank and Cash at end of year	69666.84	53861.73	0.00	123528.57	121962.21
	=====	=====	=====	=====	=====
Bank & Cash Balances					
Bank Deposit Accounts				68697.14	66310.80
Bank Current Accounts				53769.27	54199.17
Cash in Hand				1062.16	1452.24
				-----	-----
				123528.57	121962.21
				=====	=====
Other Assets					
Fixed Assets – Note 10					
- Church Premises				861609.00	861609.00
- Fixtures, Fittings & Equipment					
- Vehicles					
Investments – Note 11					
Gift Aid receivable on donations				2378.00	3553.00
				-----	-----
				987515.57	987124.21
				=====	=====
Liabilities					
Loans					
Other					
				-----	-----
				0.00	0.00
				=====	=====

Approved by the Kirk Session at a meeting on 30/09/24 and signed on its behalf by

[Name] Andy Downey

[Name] Drew Harte



[Date] 30/09/24

[Date] 30/09/24

LEITRIM CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

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 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 2023	Total 2022
	£	£	£	£	£
Recorded giving:	14920.00	7202.00	0.00	22122.00	22928.17
Loose collections	258.27	506.98	0.00	765.25	746.81
Donations and gifts	0.00	1015.41	0.00	1015.41	1148.91
Gift Aid	2222.91	1453.79	0.00	3676.70	2955.59
Legacies and bequest	0.00	260.00	0.00	260.00	60.00
	-----	-----	-----	-----	-----
	17401.18	10438.18	0.00	27839.36	27839.48
	-----	-----	-----	-----	-----

LEITRIM CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31 December 2023

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Income from charitable activities					
Fees from wedding and funerals	0.00	810.00	0.00	810.00	3740.00
Fundraising events	0.00	0.00	0.00	0.00	0.00
Membership fees	0.00	0.00	0.00	0.00	0.00
Grants	0.00	0.00	0.00	0.00	0.00
	-----	-----	-----	-----	-----
	0.00	810.00	0.00	810.00	3740.00
	-----	-----	-----	-----	-----

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Letting of premises	975.00	7800.00	0.00	8775.00	8075.00
Trading income	604.26		0.00	604.26	3.84
	-----	-----	-----	-----	-----
	1579.26	7800.00	0.00	9379.26	8078.84
	-----	-----	-----	-----	-----

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Deposit interest	159.62	510.79	0.00	670.41	436.36
General Investment Fund	0.00	0.00	0.00	0.00	0.00
Rents investment properties	0.00	0.00	0.00	0.00	0.00
Other investment income	0.00	0.00	0.00	0.00	0.00
	-----	-----	-----	-----	-----
	159.62	510.79	0.00	670.41	436.36
	-----	-----	-----	-----	-----

LEITRIM CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

31 December 2023

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Insurance claims					
Other income - Publications	126.00	0.00	0.00	126.00	120.00
	-----	-----	-----	-----	-----
	126.00	0.00	0.00	126.00	120.00
	-----	-----	-----	-----	-----

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
FWO envelopes	0.00	0.00	0.00	0.00	0.00
Fundraising events	0.00	0.00	0.00	0.00	0.00
	-----	-----	-----	-----	-----
	0.00	0.00	0.00	0.00	0.00
	-----	-----	-----	-----	-----

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
General Assembly Assessments	2617.25	0.00	0.00	2617.25	2578.75
Presbytery fees	174.00	0.00	0.00	174.00	124.00
Ministry and support staff costs	11755.89	1969.34	0.00	13725.23	12893.37
Congregational running expenses	7151.88	8961.02	0.00	16112.90	6674.55
Donations to Missions and charities	250.00	4253.29	0.00	4503.29	4441.93
Governance costs	0.00	0.00	0.00	0.00	0.00
	-----	-----	-----	-----	-----
	21949.02	15183.65	0.00	37132.67	26712.60
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LEITRIM CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

31 December 2023

9. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Investment properties expenses	0.00	0.00	0.00	0.00	0.00
Publications	126.00	0.00	0.00	126.00	120.00
	-----	-----	-----	-----	-----
	126.00	0.00	0.00	126.00	120.00
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10. FIXED ASSETS

The congregation owns the Church premises situated at 32 Benraw Road, Ballyward, Castlewellan BT31 9TH and the associated fixtures, fittings, plant and machinery. These have an insurance value of £861,609.

11. INVESTMENTS

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

	2023 £	2022 £
General Investment Fund		
Property		
Other investments		
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	0.00	0.00
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LEITRIM CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)

31 December 2023

12. FUND BALANCES

Fund	Balance at start £	Receipts £	Payment £	Surplus / (Deficit) £	Transfer £	Balance at end £
Unrestricted Funds						
General Account	66993.68	22920.29	25178.17	(2257.88)	4931.04	69666.84
Cash in hands	0.00	0.00	0.00	0.00	0.00	0.00
	-----	-----	-----	-----	-----	-----
	66993.68	22920.29	25178.17	(2257.88)	4931.04	69666.84
	-----	-----	-----	-----	-----	-----
Restricted Funds						
Property Account	30705.91	6297.64	7529.34	(1231.70)	0.00	29474.21
Manse Account	0.88	7814.00	2882.78	4931.22	(4931.04)	0.70
Sunday School Account	901.22	411.01	349.05	61.96	0.00	963.18
Missionary Account	0.29	950.00	950.00	0.00	0.00	0.29
Youth Fellowship Account	75.14	359.36	434.50	(75.14)	0.00	0.00
PW Account	726.50	125.83	401.64	(275.81)	0.00	450.69
Graveyard Account	8807.94	917.76	816.49	101.27	0.00	8909.21
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	41216.12	16875.60	13363.80	3511.80	(4931.04)	39796.88
	-----	-----	-----	-----	-----	-----
Endowment Funds						
Legacies and War Stock Account	13752.41	312.44	0.00	312.44	0.00	14065.85
	-----	-----	-----	-----	-----	-----
Total	13752.41	312.44	0.00	312.44	0.00	14065.85
	-----	-----	-----	-----	-----	-----
	121962.21	40108.33	38541.97	1566.36	0.00	123528.57
	-----	-----	-----	-----	-----	-----