

**Hamilton Gilmour and Whitehill Parish Church**

**Trustees' Report and Accounts**

**For the period ending 31 December 2024**

**Congregation No: 171162**

**Charity No: SC011571**

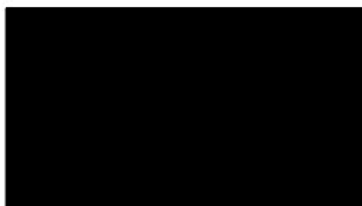
## Reference and Administrative Information

Charity Name: Hamilton Gilmour and Whitehill Parish Church

Charity Registration Number: SC011571

Congregation Reference Number: 171162

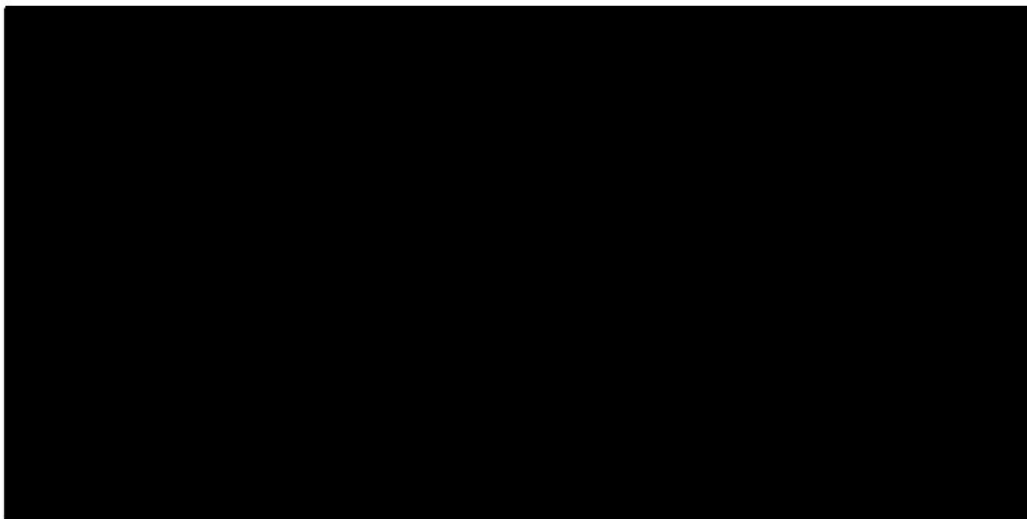
Contact Address:



Trustees

Per attached

## Principal Office-bearers



Bankers

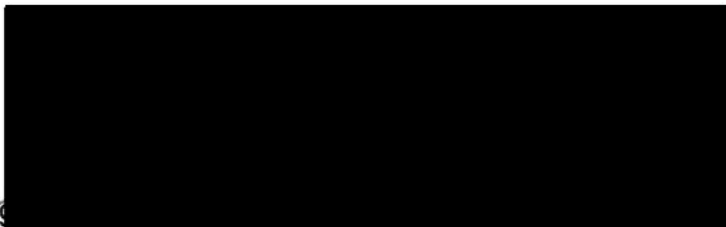
Virgin Money  
135 Almada Street  
Hamilton  
ML3 0EX

Hamilton Gilmour and Whitehill Parish Church of Scotland  
Kirk Session as at December 2024

Charity Registration Number: SC011571  
Congregation Reference No: 171162 linked with  
Hamilton West Parish Church SC008451



Signature



Session Clerk

# **Hamilton Gilmour and Whitehill Parish Church of Scotland**

## **Trustees' Annual Report Year ended 31 December 2024**

### **Structure, Governance and Management**

#### **Governing Document**

The Church is administered in accordance with the terms of the Unitary Constitution.

#### **Recruitment and Appointment of Trustees**

Members of the Kirk Session are the charity trustees. The Kirk Session members are the elders of the Church and approved by the congregation as those considered to possess the appropriate skills and gifts. The Kirk Session is responsible for all matters temporal and spiritual within the congregation. The Minister, who is a member of the Kirk Session, is elected by the congregation and inducted by the Presbytery.

#### **Organisational Structure**

The Kirk Session, which meets six times per year, is responsible for the organisational functioning of the congregation. Certain responsibilities are delegated to the Property Committee and special Working Groups as appropriate and they report to, and under authority of, the Kirk Session.

#### **Objective and Activities**

The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in polity. It exists to glorify God and to work for the advancement of Christ's Kingdom throughout the world. As a national Church, it acknowledges a distinctive call and duty to bring the ordinances of religion to the people in every parish of Scotland through a territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

#### **Achievements and Performance**

The pastoral care and oversight of the congregation was the responsibility of Interim Moderator, [REDACTED]

[REDACTED] Reader, provided regular Pulpit Supply with [REDACTED] Worship Leader, providing cover during holiday periods. The Sacrament of Holy Communion services were covered by [REDACTED]

[REDACTED]  
Holy Week was a special time when services were held with the FIVE congregations which will eventually become ONE.

Representatives from our congregation were involved in other services by taking active parts e.g. The Moderator's Visit, The World Day of Prayer we also participated in a number of Ecumenical Services.

As we work towards a union with Hillhouse Parish joint services were held on a six weekly cycle.

[REDACTED] continues to serve in the office of Session Clerk and also provides a School Chaplaincy to Glenlee Primary School which includes Hamilton School for the Deaf

We welcomed over 300 children from our local school at Easter and Christmas. In addition a number of members were welcomed by the children and staff to their wonderful presentation of the Nativity.

## **Trustees' Annual Report (cont'd)**

### **Year ended 31 December 2024**

#### **Achievements and Performance (continued)**

It was most encouraging to have 25 members of our community joining in our outdoor Service on Armistice Day.

Other local congregations were approached to donate goods from their Harvest to the Emergency Food Supplies and their response was very encouraging.

As a congregation we mourned the deaths of long serving members.  
And in contrast we rejoiced as baby [REDACTED] was baptised.

Our Sunday School children bring their own special joy with them and continue to learn from dedicated teachers.

Local charities benefitted from Retiring Offerings. In addition the Emergency Food Supply and Water Aid benefitted from our Harvest Collection.

We are now into our thirteenth year of vacancy. The congregation, however, continues to be loyal in attendance, very generous with time, talents and monies, and in good heart. All, who are able, work together as part of a team. There is, of course, anxiety which is a natural reaction. The linkage with Hamilton West Parish ended on 31 December 2024 after a period of over ten years.

The changes made at Presbytery level have caused additional workload for our Session Clerk as have the demands of Mission Planning.

2024 was not the easiest year however the achievements of this small congregation have been truly outstanding and very much appreciated.

#### **Activities**

Various social events were well attended and gave the opportunity to all to come together in a relaxed informal situation. In addition to raising funds for our church.

Our work within our community grew during the Pandemic and the rate of growth has accelerated beyond expectation. Working in partnership with Community Links, Harvest Fellowship, a Community Hub operates every week where a Free Hot Meal (average 90 per week) is provided. A non-referral food bank supplies 55 families per week. Advisory service e.g. CAB, Money Matters, DSS, Select Employability, etc. etc. are also available.

2024 saw our services increase by the addition of free warm clothing.

In partnership with Barnardo's Local Support Workers during School Holidays events were held e.g. Crafts, Cinema, etc. for local primary schools which proved to be very popular.

In partnership with NHS Lanarkshire the Memories Tearoom continues to provide those who live with dementia a much needed place to meet every month to relax and socialise. It also provides children from the nurture class of St Cuthbert's Primary School with very valuable life skills.

Our Coffee Lounge opens Monday to Wednesday providing a meeting place and also a designated "Warm Space".



**Trustees' Annual Report (cont'd)**  
**Year ended 31 December 2024**

**Activities (continued)**

17<sup>th</sup> Hamilton Rainbows, Brownies and Guides meet every week within our premises.

The Lyndale Club meets fortnightly within our premises.

Hamilton Operatic and Drama Club meet twice weekly within our premises.

A Martial Arts Class, Line Dancing Class and Indoor Bowling Club use our premises on a weekly basis and in addition we have occasional lets for birthday parties.

On Sunday afternoons the Amazing Grace Church, Redeemed Christian Church of God (RCCG) rents the Sanctuary to hold their service of worship. This has proved to be very encouraging and relationships are growing with this new group of Christians who have made Scotland their new home.

As a congregation we welcome everyone through our open door. We have shown compassionate caring and we share our loving joy in abundance.

The church building is situated at the heart of this community and the people WHO ARE THE CHURCH are the oxygen supply which keeps the heart beating.

**Financial Review**

The Church operates a Receipt and Payment system. Our principal source of income is through the F.W.O. offering scheme. Offerings have decreased by £1,141.76. The Giving to Grow Contribution of £21,671.00 was paid in full over 10 monthly instalments. Fund raising events were: Sale of plants, Easter and Christmas Crafts. Other income was received from various Hall Lets between January and December.


**Reserves Policy**

It is the Trustees' policy to hold reserves of approximately six months expenditure including designated funds. At the year end the Church held unrestricted cash of £16,210.59 of which £444.79 has been designated for the Sunday School. The remaining balance of £15,765.80 represents about six months expenditure and we expect any additional costs which may occur will be taken from the Fabric Fund. This year the Ministries and Mission increased by £7,291.

**Statement of Trustees' Responsibilities**

The members of the Kirk Session must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The members of the Kirk Session are responsible for keeping proper accounting records which, on request, must reflect the financial position of the Church at that time. This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Regulations Agent Congregational Finance approved by the General Assembly of the Church of Scotland in 2007. They are also responsible for safeguarding the assets of the Church and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

**Approved by the Trustees and signed on their behalf**

  
Session Clerk

Date: 24<sup>th</sup> March 2025

# Hamilton Gilmour and Whitehill Parish Church

## Independent Examiner's Report to the Trustees of Hamilton Gilmour and Whitehill Parish Church

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 8 to 13.

### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The charity trustees consider that the audit requirement of Regulation 10(1)(d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

### Basis of independent examiner's statement

An examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. 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 accounts.

### Independent examiner's statement

In the course of my examination, no matter has come to my attention.

1. which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
  - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name:

Address:

Date: 25<sup>th</sup> March 2025

**Hamilton Gilmour & Hamilton Parish Church**

SC 011571

**Receipts and Payments Account**

At 31 December 2024

		Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Funds Total 2024 £	Funds Total 2023 £
<b><u>Receipts</u></b>	<b>Note</b>					
Offerings	1	25,414.21	0.00	0.00	25,414.21	26,455.97
Gift Day Envelopes		0.00	0.00	0.00	0.00	0.00
Donations for flowers		0.00	898.33	0.00	898.33	1,023.32
Gift Aid		6,833.57	0.00	0.00	6,833.57	7,744.43
Donations - Members		213.00	662.00	0.00	875.00	1,957.00
Retiral Collection		984.50	0.00	0.00	984.50	1,314.00
<b>Total Offerings</b>		<b>33,445.28</b>	<b>1,560.33</b>	<b>0.00</b>	<b>35,005.61</b>	<b>38,494.72</b>
Activities for Generating Funds		0.00	2,938.40	0.00	2,938.40	3,677.51
Investment Income		0.00	550.80	0.00	550.80	460.50
Bank Interest		0.00	15.86	0.00	15.86	19.99
Coffee Lounge		4,612.84	0.00	0.00	4,612.84	5,419.61
Community Café /Projects		0.00	1,790.83	0.00	1,790.83	32,722.13
Sunday School		0.00	0.00	0.00	0.00	0.00
Hospitality Fund		0.00	0.00	0.00	0.00	0.00
		<b>38,058.12</b>	<b>6,856.22</b>	<b>0.00</b>	<b>44,914.34</b>	<b>80,794.46</b>
Rental of premises		13,972.29	0.00	0.00	13,972.29	16,113.00
<b>Extra Ordinary Income</b>						
Donations - Non Members		150.00	0.00	0.00	150.00	355.00
Funerals		200.00	0.00	0.00	200.00	
LPW VAT Reclaim		0.00	0.00	0.00	0.00	115.97
Gift Aid Fab		0.00	0.00	0.00	0.00	0.00
<b>Total Receipts</b>		<b>52,380.41</b>	<b>6,856.22</b>	<b>0.00</b>	<b>59,236.63</b>	<b>97,378.43</b>
<b><u>Payments</u></b>	<b>4</b>					
Costs of generating funds		240.89	0.00	0.00	240.89	240.89
Charitable activities		64,511.88	39,012.85	0.00	103,524.73	74,989.96
Governance costs		0.00	0.00	0.00	0.00	0.00
<b>Total Payments</b>		<b>64,752.77</b>	<b>39,012.85</b>	<b>0.00</b>	<b>103,765.62</b>	<b>75,230.85</b>
Excess of receipts over payments for the year before transfers		-12,372.36	-32,156.63	0.00	-44,528.99	22,147.58
<b>Transfers</b>						
To Fabric from General		0.00	0.00	0.00	0.00	772.75
From General to Fabric		0.00	0.00	0.00	0.00	-772.75
To Fabric from Thomson		0.00	523.80	0.00	523.80	0.00
From Thomson Bequest to Fabric		0.00	-523.80	0.00	-523.80	0.00
Excess of receipts over payments for the year after transfers		<b>-12,372.36</b>	<b>-32,156.63</b>	<b>0.00</b>	<b>-44,528.99</b>	<b>22,147.58</b>



**Hamilton Gilmour & Whitehill Parish Church SC 011571**  
**Statement of Balances** **At 31 December 2024**

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
<b><u>Bank &amp; Deposit Balances</u></b>					
Bank & deposit balances	37,170.25	50,811.36	0.00	87,981.61	65,834.03
<b>Movement in year:</b>					
Excess of Receipts over Payments for the year	-12,372.36	-32,156.63	0.00	-44,528.99	22,147.58
Bank & deposit balances carried forward	<u>24,797.89</u>	<u>18,654.73</u>	<u>0.00</u>	<u>43,452.62</u>	<u>87,981.61</u>

**Investments at Cost**

	Investment at Cost	Investment 31st Dec 2024	Market Value 31st Dec 2023
Church of Scotland Investors Trust			
Growth Fund (General Purposes) 200 units	100.00	1,276.00	1,166.00
Thomson Bequest (Fabric Purposes) 873 Units	9,900.85	9,655.38	9,568.08
Deposit Fund General Fund Interest Re-invested	88,401.79		
Transfer from General Fund	10,000.00		
Interest	4,395.29	102,797.08	102,797.08
Deposit Fund Fabric Interest Re-invested	21,083.10		
Transfer to Coffee Lounge	-10,000.00		
Interest	1,102.16	12,185.26	12,185.26
Trans from C/L Acc to C/L Invest	10,000.00		
Trans from Fabric Inv. To Coffee Lounge	10,000.00	20,000.00	20,000.00
	<u>144,983.19</u>	<u>145,913.72</u>	<u>120,218.97</u>

**Note: While The Thomas Bequest Fund is listed in the Investment section above, it is accounted for in the Movement of Funds on page 10 of these accounts and is shown for completeness with all investments with all held in the Church of Scotland Investors Trust.**

The accounts were approved by the Kirk Session on 24 March 2025

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Session Clerk

Treasurer

**Hamilton Gilmour & Whitehill Parish Church SC 011571****Notes to Accounts****At 31 December 2024****1 Trustee Remuneration and Related Party Transactions**

No trustee or any person connected with a Trustee had any personal interest in any contract or transaction entered into by the charity during the year.

**2 Movement of Funds.**

	<b>At 1st Jan 2024 £</b>	<b>Receipts</b>	<b>Payments</b>	<b>Transfers</b>	<b>At 31st Dec 2024</b>
<b>Unrestricted Funds</b>					
Coffee Lounge	15,118.99	4,612.84	10,699.83	0.00	<b>9,032.00</b>
Sunday School Fund	466.62	0.00	21.83	0.00	<b>444.79</b>
General Fund	21,584.64	47,767.57	54,031.11	0.00	<b>15,321.10</b>
	<u><b>37,170.25</b></u>	<u><b>52,380.41</b></u>	<u><b>64,752.77</b></u>	<u><b>0.00</b></u>	<u><b>24,797.89</b></u>
<b>Restricted Funds</b>					
Fabric Fund	6,778.08	3,643.26	8,278.45	523.80	<b>2,666.69</b>
Flower Fund	78.90	898.33	923.33	0.00	<b>53.90</b>
Thomson Bequest	9,900.85	523.80	0.00	-523.80	<b>9,900.85</b>
Benevolent Fund	323.00	0.00	0.00	0.00	<b>323.00</b>
Hospitality Fund	516.54	0.00	167.12	0.00	<b>349.42</b>
Community Café Projects	33,213.99	1,790.83	29,643.95	0.00	<b>5,360.87</b>
	<u><b>50,811.36</b></u>	<u><b>6,856.22</b></u>	<u><b>39,012.85</b></u>	<u><b>0.00</b></u>	<u><b>18,654.73</b></u>
<b>Endowment Funds</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Funds</b>	<u><b>87,981.61</b></u>	<u><b>59,236.63</b></u>	<u><b>103,765.62</b></u>	<u><b>0.00</b></u>	<u><b>43,452.62</b></u>

**Purpose of Designated Funds**

**Coffee Lounge:** The Trustees have designated the revenue from the Coffee Lounge to be applied to Fabric.

**The Sunday School Fund** is for use of the Sunday School and is administered by the Sunday School

Superintendent. Funds accrued are used within the Sunday School and the Superintendent is responsible for these.

**Purposes of Restricted Funds.**

**Community Café -Projects:** was set up to provide community support in a deprived area.

**Fabric Fund:** The Trustees have set aside funds for the maintenance of the Church property.

**Flower Fund:** To provide flowers for display during services of worship.

**Thomson Bequest:** To provide support to fabric repairs. The Bequest is invested in the Church of Scotland Investors Trust Income Fund (873 units) and the income distribution is transferred to Fabric Fund.

**Benevolent Fund:** To provide benevolent support to those in need in the community.

**Hamilton Gilmour and Whitehill Parish Church**      **SC 011571**  
**Notes to Accounts**      **At December 31st December 2024**

**3. Analysis of Donation**

	Unrestricted Funds 2024	Restricted Funds 2024	Endowment Funds 2024	Funds Total 2024	Funds Total 2023
Offerings (Non Gift Aid)	6,456.40	0.00	0.00	6,456.40	6,952.00
Offerings Gift Aid	17,152.60	0.00	0.00	17,152.60	17,710.00
Open Plate	1,805.21	0.00	0.00	1,805.21	1,793.97
Gift Day Envelopes	0.00	0.00	0.00	0.00	0.00
Donations From Members	213.00	662.00	0.00	875.00	1957.00
Retiral Collections	984.50	0.00	0.00	984.50	1314.00
Flowers	0.00	898.33	0.00	898.33	1,023.32
	<b>26,611.71</b>	<b>1560.33</b>	<b>0.00</b>	<b>28,172.04</b>	<b>30,750.29</b>
Tax Recovery on Gift Aid	6,833.57	0.00	0.00	6,833.57	7,744.43
	<b>33,445.28</b>	<b>1,560.33</b>	<b>0.00</b>	<b>35,005.61</b>	<b>38,494.72</b>

**Analysis of Payments**

Cost of Generating Funds	240.89	0.00	0.00	240.89	229.58
Independent Examination	0.00	0.00	0.00	0.00	0.00
Investment Manager's Fee	0.00	0.00	0.00	0.00	0.00
	<b>240.89</b>	<b>0.00</b>	<b>0.00</b>	<b>240.89</b>	<b>229.58</b>

**Note 4 Charitable Activities**

The Giving to Grow Contribution	31,564.00	0.00	0.00	31,564.00	33,159.00
Less Transition Funding	-2,752.00	0.00	0.00	2,752.00	-3,969.00
Less Endowment	0.00	0.00	0.00	0.00	-2,781.00
Less Vacancy Allowance	-7,141.00	0.00	0.00	-7,141.00	-6,752.00
The Giving to Grow Contribution Net	21,671.00	0.00	0.00	21,671.00	19,657.00
Presbytery Dues	1,119.00	0.00	0.00	1,119.00	1,002.60
Interim Moderator's Expenses	135.87	0.00	0.00	135.87	294.71
Pulpit Supply	3,602.71	0.00	0.00	3,602.71	3,017.01
Maintenance	0.00	287.05	0.00	287.05	998.52
Repairs	0.00	57.60	0.00	57.60	1,028.47
Gas	6,330.54	0.00	0.00	6,330.54	2,370.18
Electricity	2,487.36	0.00	0.00	2,487.36	1,491.69
Repairs Heat/Light	0.00	2,477.00	0.00	2,477.00	0.00
Insurance	3,183.02	1,639.00	0.00	4,822.02	3,086.18
Building Refurbishment	0.00	0.00	0.00	0.00	97.60
Organ & Music	3,700.00	0.00	0.00	3,700.00	3,700.00
Printing Stationery & Postage	0.00	484.45	0.00	484.45	849.78
Sunday School	21.83	0.00	0.00	21.83	99.33
Coffee Lounge	699.83	0.00	0.00	699.83	747.00
Retiral Offering Disbursement	1,464.00	0.00	0.00	1,464.00	1,190.00
Flowers	0.00	923.33	0.00	923.33	1,097.78
CCLI	96.72	0.00	0.00	96.72	169.28
Sound System Repair	0.00	0.00	0.00	0.00	0.00
New Internet System	0.00	0.00	0.00	0.00	0.00
Rental Internet	0.00	655.18	0.00	655.18	557.26
Community Hygiene	0.00	0.00	0.00	0.00	124.53
Craft Fund Raising Expenses	0.00	778.21	0.00	778.21	616.60
Community Café Projects	0.00	29,643.95	0.00	29,643.95	10,906.03
Hospitality	0.00	167.12	0.00	167.12	53.45
Cleaner	0.00	1,899.96	0.00	1,899.96	1,834.96
Transfer to COSIT Coffee Lounge	10,000.00	0.00	0.00	10,000.00	0.00
Transfer to COSIT Gen Cong Purpose	10,000.00	0.00	0.00	10,000.00	20,000.00
	<b>64,511.88</b>	<b>39,012.85</b>	<b>0.00</b>	<b>103,524.73</b>	<b>74,989.96</b>

<b>Total Payments</b>	<b>64,752.77</b>	<b>39,012.85</b>	<b>0.00</b>	<b>103,765.62</b>	<b>75,219.54</b>
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**5 Minister's Stipend**

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers stipends and employer's contributions to national insurance, pension, housing and loan fund. Ministers stipends are paid in accordance with the national stipend scale which is related to years of service. In 2025 the minimum stipend was £31,642 rising to £38,884 in the 5th and subsequent years.

5 Collections for third parties	2024	2023
Unicef	340.00	250.00
The Haven	262.00	0.00
Water Aid	300.00	240.00
Kilbryde Hospice	262.00	0.00
Defibrillators	300.00	0.00
Dr Barnardo's	0.00	150.00
Salvation Army	0.00	200.00
Alzheimer Scotland	0.00	200.00
Baby Bank	0.00	150.00
	<u>1464.00</u>	<u>1190.00</u>



## APPENDIX

### FUNDS HELD ON BEHALF OF THE CONGREGATION BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES

	2024 £	2023 £
<b><u>REVENUE ACCOUNT</u></b>		
Balance /C/Fwd	53,133.49	46,625.38
Income Fund Dividend	3,183.60	2,204.50
Growth Fund Dividend	2,023.38	1,401.96
Revenue Account Interest	2,690.75	1,652.31
Capital Account Interest	0.00	1,229.81
Deposit Fund Interest	916.68	302.00
Admin Cost	-477.02	-282.47
	<b>61,470.88</b>	<b>53,133.49</b>
<b><u>CAPITAL ACCOUNT</u></b>		
Credit Balances at 31 December at cost (26781 units)	0.00	26,781.00
Interest in Consolidated Fabric Fund	0.00	781.02
Transfer to Revenue Account	0.00	-27,562.02
	<b>0.00</b>	<b>0.00</b>
<b>Market Value of Balances at 31 December</b>		
Church of Scotland Consolidation Fabric Fund 26781	<b>0.00</b>	<b>0.00</b>
<b><u>Consolidated Fabric Fund at Cost</u></b>		
Credit Balance at 31 December		
Growth Fund (14,988 units)	60,475.43	60,475.43
Income Fund (5,306 units)	57,747.48	57,747.48
Deposit Fund	17,662.76	17,662.76
	<b>135,885.67</b>	<b>135,885.67</b>
Closing Balance	<b>135,885.67</b>	<b>135,885.67</b>
<b>Market Values at 31st December</b>		
Growth Fund (14,988 units)	<b>95,623.44</b>	<b>87,380.04</b>
Income Fund (5,306 units)	<b>58,684.36</b>	<b>58,153.76</b>
Deposit Fund	<b>17,662.76</b>	<b>17,662.76</b>
	<b>171,970.56</b>	<b>163,196.56</b>
Total Investments at Cost	<b>197,356.55</b>	<b>189,019.16</b>
Total Investments at Market Value	<b>233,441.44</b>	<b>216,329.96</b>