

Ellon Baptist Church

Scotland · Charity number SC028365

Details

Status	Active
Legal form	Unincorporated association
Registered	1998-11-12
Register	View on the OSCR register

Contact

Address	21 Sandhaven Wynd Ellon Aberdeenshire AB41 8AE
Website	www.ellonbaptistchurch.org.uk

Activities

Activities: 'It makes grants, donations, loans, gifts or pensions to individuals','It makes grants, donations or gifts to organisations'

Purposes: 'the advancement of religion'

What the charity does: The charity aims to advance the Christian faith primarily in Ellon, throughout Scotland and the rest of the World by all means consistent with the teachings of the Christian Scriptures, including worship, ministry, mission, prayer, witness, education, community service and the support of agencies and Individuals and other charitable organisations involved in Christian missionary work and the relief of poverty or other social needs.

Beneficiaries: 'No specific group, or for the benefit of the community'

Objectives: The Church's aims are the advancement of the Christian faith primarily in Ellon, throughout Scotland and the rest of the World by all means consistent with the teachings of the Christian Scriptures, including worship, ministry, mission, prayer, witness, education, community service and the support of agencies and Individuals and other charitable organisations involved in Christian missionary work and the relief of poverty or other social needs.

Geography

- **Main operating location:** Aberdeenshire
- **Geographical spread:** A specific local point, community or neighbourhood

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£292,623	£114,668	-	1
2024-03-31	£415,940	£110,885	-	1
2023-03-31	£317,826	£87,987	-	1
2022-03-31	£228,671	£122,428	-	1
2021-03-31	£212,540	£107,601	-	1

Accounts

REGISTERED CHARITY NUMBER: SC028365

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025
FOR
ELLON BAPTIST CHURCH**

Nuvo Scotland Limited
Bankhead Drive
City South Office Park
Portlethen
Aberdeenshire
AB12 4XX

ELLON BAPTIST CHURCH

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for the Year Ended 31 March 2025**

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ELLON BAPTIST CHURCH

REPORT OF THE TRUSTEES for the Year Ended 31 March 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The aims of the Church are in line with its Mission Statement:

Ellon Baptist Church (EBC) seeks to be a worshipping, growing body of caring people, reflecting Christ, through a strong corporate prayer life, increasing community identity and service, with an emphasis on making and nurturing disciples, children's work, youth work and outreach, enabled by the Holy Spirit to be salt and light.

The Church is officially affiliated to the Baptist Union of Scotland.

Public benefit - difference made to beneficiaries and wider society

The beneficiaries are the general public. The public valuation of the benefits can be evidenced through: > Attendance at public worship

- > Participation in church governance
- > Willingness to support through contributions, the continuing witness of the Church.

JAM is a group run for Primary age children on a Monday night. They enjoy games, stories, crafts and snacks. This group has grown in number over the year particularly after our children's Summer Holiday club. This group meets during term time.

YF is for the S1 to S6 age group, meeting on a Friday evening once per month, where they meet to socialize, share food, games and some Bible learning. They also have outings for activities like fishing and Ten pin bowling. This group meets during term time.

The Parent and Toddlers group provide an opportunity for parents/guardians to make friends with others in a similar situation, to privately share challenges they are facing with representatives of the Church and to receive help as required, practically or spiritually. They also provide an opportunity for young children to make friends in a safe, caring environment.

The B Creative group provides an opportunity for those who knit, sew and paint to come together for these activities. The group have been occupied in producing quilts for the children's home in Uganda and also knitted hats for our shoebox appeal. There has been a significant rise in the numbers of all ages in this group providing opportunities for friendship, support and gaining practical skills.

A monthly senior group has continued this year to provide the seniors in the town a place to come and socialise and meet others. There have been a variety of speakers covering different subjects.

Furthermore the Church provides funding and support to two families overseas in the mission field. One family are developing a sustainable chocolate farming enterprise, agricultural advice and veterinary care for an island community in Indonesia. The Church provides funding and support to a charity in Uganda who run a children's home and school. The Church also support a young woman who works supporting students at University in Glasgow, through the Navigators organisation.

Despite being unable to visit any of these projects during the year members of the Church have met online and supported those running these projects. There has also been representatives preaching at our morning service on 2 occasions this year.

Members of the Church run the Ellon distribution centre of the Trussell Trust foodbank, Aberdeenshire North, which provides food, advice and encouragement to families encountering financial difficulties for many different reasons. The foodbank is located in Ellon Baptist Church and the Church has been able to provide more space for this increasingly necessary enterprise during the year to facilitate the increased footfall, both for receiving food parcels and for donations.

In October 2024 the church moved into the new premises in Ythan Terrace. This new building gives us an identity in the community and a centre to continue our weekly activities as well as church services.

Grantmaking

The Church makes grants from its gifted income to individuals and organisations that are generally known to the Trustees and the Church. The beneficiaries are involved in activities or ministries compatible with the Church's objectives.

ELLON BAPTIST CHURCH

REPORT OF THE TRUSTEES for the Year Ended 31 March 2025

ACHIEVEMENTS AND PERFORMANCE

Achievements and performance

After 13 years of fundraising and 18 months of construction work the church moved into the new premises in Ythan Terrace in October 2024. This new building gives us an identity in the community and a centre to continue our weekly activities as well as church services.

Significant highlights, events and developments of note in the year include the following:

- > Support of:
 - > Mission Workers in Scotland, the Far East & India
 - > A children's home & school in Uganda
 - > A project in Central Asia run by Release International
- > Local community
 - > Children's summer holiday club
 - > Supporting our local foodbank

FINANCIAL REVIEW

Financial position

During the year, two special gift days were held for our Building Fund. In September 2024, £34,828 was donated by the congregation and in March 2025, £33,028 was donated and a further £1,200 pledged by the congregation.

As reflected in the Statement of Financial Activities, the total income for the year was £ 292,623 (2024: £415,940) and total expenditure was £114,668 (2024: £110,885). This gives a surplus for the year of £177,955 (2024: £305,055).

The cost of building additions for the year was £202,548 (2024 £870,361).

Principal funding sources

The Church receives its funding from Church members by the way of weekly offerings and gift aid donations as well as donations from the various weekly groups.

Reserves policy

Ellon Baptist Church holds both restricted and unrestricted funds.

The unrestricted funds are a General Fund and are funds not committed or invested in fixed asset building costs. This allows sufficient funds to enable the ongoing work of the Church to be maintained with a reserve of two or three months.

The Charities unrestricted reserves at the end of this reporting period stood at £10,565 (2024: £24,862). The amount of unrestricted reserves sitting as a bank balance at the end of this reporting period was £12,766 (2024: £31,657).

The restricted funds are the Building Fund which was created in 2011 to allow Ellon Baptist Church to have its own building in Ellon after many years of renting a number of different premises and at the time of creation using up to 5 different locations for many weekly activities. Following the granting of planning permission in August 2019 the Church voted at an online meeting in January 2021 to proceed with the building project.

The Charities restricted reserves at the end of this reporting period stood at £1,530,832 (2024: £1,338,580). The amount of restricted reserves sitting as a bank balance at the end of this reporting period was £74,023 (2024: £188,366).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is established by Constitution and is an unincorporated charity.

The membership of the Church as of 31 March 2025 was 60 members.

Recruitment and appointment of new trustees

New Trustees are nominated for appointment by the existing Trustees and/or Church members. They will serve a 1 year term for Trusteeship. Prior to their appointment, new Trustees would have served the Church for some time in various roles and would be familiar with the Church's values, its aims and objectives as well as its day-to-day operations. As part of their induction programme, new Trustees are required to understand their statutory responsibilities.

Risk management

The Trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

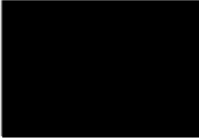
The Trustees assess the major risks on an ongoing basis and have established procedures to mitigate those that are identified as a result of the reviews.

ELLON BAPTIST CHURCH

**REPORT OF THE TRUSTEES
for the Year Ended 31 March 2025**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
SC028365

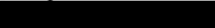


Trustees



The Church is congregational in policy and its day to day running is undertaken by the Office Bearers and the elected Church Leaders and Minister. The Church Leaders comprise of the Minister and Deacons. The Office Bearers and Leaders are all Trustees in Ellon Baptist Church.

Independent Examiner

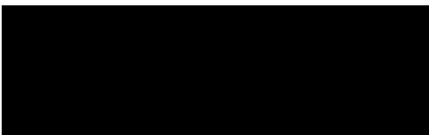


Nuvo Scotland Limited
Bankhead Drive
City South Office Park
Portlethen
Aberdeenshire
AB12 4XX

Approved by order of the board of trustees on 18/12/25 and signed on its behalf by:



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**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ELLON BAPTIST CHURCH**

I report on the accounts for the year ended 31 March 2025 set out on pages five to eleven.

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 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) 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 the independent examiner's report

My examination was 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 seeking explanations from you as 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

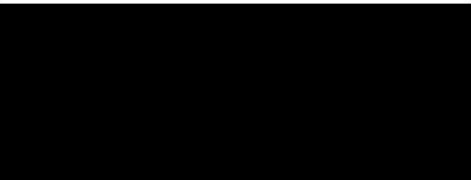
In connection with my examination, no matter has come to my attention :

(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 to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

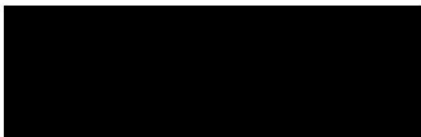
(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



The Association of Chartered Certified Accountants

Nuvo Scotland Limited
Bankhead Drive
City South Office Park
Portlethen
Aberdeenshire
AB12 4XX

Date: 22/12/25



ELLON BAPTIST CHURCH

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		89,430	201,076	290,506	412,814
Other trading activities	2	1,889	-	1,889	2,871
Investment income	3	-	228	228	255
Total		<u>91,319</u>	<u>201,304</u>	<u>292,623</u>	<u>415,940</u>
EXPENDITURE ON					
Charitable activities					
Other resources expended		101,759	4,096	105,855	90,867
Governance costs		3,709	462	4,171	7,008
Other		148	4,494	4,642	13,010
Total		<u>105,616</u>	<u>9,052</u>	<u>114,668</u>	<u>110,885</u>
NET INCOME/(EXPENDITURE)		(14,297)	192,252	177,955	305,055
RECONCILIATION OF FUNDS					
Total funds brought forward		24,862	1,338,580	1,363,442	1,058,387
TOTAL FUNDS CARRIED FORWARD		<u>10,565</u>	<u>1,530,832</u>	<u>1,541,397</u>	<u>1,363,442</u>

ELLON BAPTIST CHURCH

BALANCE SHEET
31 March 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	7	917	1,886,368	1,887,285	1,685,902
CURRENT ASSETS					
Debtors	8	2,000	50	2,050	9,552
Cash at bank		12,596	74,023	86,619	220,023
		<u>14,596</u>	<u>74,073</u>	<u>88,669</u>	<u>229,575</u>
CREDITORS					
Amounts falling due within one year	9	(4,948)	(49,609)	(54,557)	(162,035)
NET CURRENT ASSETS		<u>9,648</u>	<u>24,464</u>	<u>34,112</u>	<u>67,540</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>10,565</u>	<u>1,910,832</u>	<u>1,921,397</u>	<u>1,753,442</u>
CREDITORS					
Amounts falling due after more than one year	10	-	(380,000)	(380,000)	(390,000)
NET ASSETS		<u>10,565</u>	<u>1,530,832</u>	<u>1,541,397</u>	<u>1,363,442</u>
FUNDS	12				
Unrestricted funds				10,565	24,862
Restricted funds				1,530,832	1,338,580
TOTAL FUNDS				<u>1,541,397</u>	<u>1,363,442</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 18/12/25 and were signed on its behalf by:



The notes form part of these financial statements

ELLON BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 31 March 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

The presentation currency of the financial statements is the Pounds Sterling (£).

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on cost
Computer equipment	- 25% on cost

The new Church is still under construction at the year end so therefore no depreciation has been charged on land and buildings in this year.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. There is only one unrestricted fund which is the general fund.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. There is only one restricted fund, the building fund.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Income from Sunday school	-	885
Income from parent and toddler	1,357	1,763
Income from other groups	532	223
	<u>1,889</u>	<u>2,871</u>

ELLON BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2025

3. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	228	255

4. TRUSTEES' REMUNERATION AND BENEFITS

	2025	2024
	£	£
Trustees' salaries	44,221	43,076
Trustees' pensions paid	1,139	1,105
	<u>45,360</u>	<u>44,181</u>

Trustees' expenses

	2025	2024
	£	£
Trustees' expenses	3,983	4,674

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2025	2024
Minister	1	1

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	95,720	317,094	412,814
Other trading activities	2,871	-	2,871
Investment income	-	255	255
Total	<u>98,591</u>	<u>317,349</u>	<u>415,940</u>
EXPENDITURE ON			
Charitable activities			
Other resources expended	90,351	516	90,867
Governance costs	7,008	-	7,008
Other	51	12,959	13,010
Total	<u>97,410</u>	<u>13,475</u>	<u>110,885</u>
NET INCOME	1,181	303,874	305,055
RECONCILIATION OF FUNDS			
Total funds brought forward	23,681	1,034,706	1,058,387
TOTAL FUNDS CARRIED FORWARD	<u>24,862</u>	<u>1,338,580</u>	<u>1,363,442</u>

ELLON BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2025

7. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2024	1,674,230	15,563	1,140	1,690,933
Additions	202,548	2,412	1,064	206,024
At 31 March 2025	1,876,778	17,975	2,204	1,896,957
DEPRECIATION				
At 1 April 2024	-	3,891	1,140	5,031
Charge for year	-	4,494	147	4,641
At 31 March 2025	-	8,385	1,287	9,672
NET BOOK VALUE				
At 31 March 2025	1,876,778	9,590	917	1,887,285
At 31 March 2024	1,674,230	11,672	-	1,685,902

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Prepayments and accrued income	2,050	9,552

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Bank loans and overdrafts (see note 11)	10,000	10,000
Trade creditors	-	73,629
Taxation and social security	2,369	2,500
Other creditors	42,188	75,906
	54,557	162,035

10. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2025 £	2024 £
Bank loans (see note 11)	380,000	390,000

11. LOANS

An analysis of the maturity of loans is given below:

	2025 £	2024 £
Amounts falling due within one year on demand:		
Bank loans	10,000	10,000
Amounts falling between one and two years:		
Bank loans - 1-2 years	40,000	40,000
Amounts falling due between two and five years:		
Bank loans - 2-5 years	160,000	160,000
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans more 5 yr by instal	180,000	190,000

ELLON BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2025

12. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	24,862	(14,297)	10,565
Restricted funds			
Building fund	1,338,580	192,252	1,530,832
TOTAL FUNDS	<u>1,363,442</u>	<u>177,955</u>	<u>1,541,397</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	91,319	(105,616)	(14,297)
Restricted funds			
Building fund	201,304	(9,052)	192,252
TOTAL FUNDS	<u>292,623</u>	<u>(114,668)</u>	<u>177,955</u>

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	23,681	1,181	24,862
Restricted funds			
Building fund	1,034,706	303,874	1,338,580
TOTAL FUNDS	<u>1,058,387</u>	<u>305,055</u>	<u>1,363,442</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	98,591	(97,410)	1,181
Restricted funds			
Building fund	317,349	(13,475)	303,874
TOTAL FUNDS	<u>415,940</u>	<u>(110,885)</u>	<u>305,055</u>

ELLON BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2025

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	23,681	(13,116)	10,565
Restricted funds			
Building fund	1,034,706	496,126	1,530,832
TOTAL FUNDS	<u>1,058,387</u>	<u>483,010</u>	<u>1,541,397</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	189,910	(203,026)	(13,116)
Restricted funds			
Building fund	518,653	(22,527)	496,126
TOTAL FUNDS	<u>708,563</u>	<u>(225,553)</u>	<u>483,010</u>

13. CAPITAL COMMITMENTS

	2025 £	2024 £
Contracted but not provided for in the financial statements	<u>3,993</u>	<u>63,035</u>

These commitments are in relation to the building of the new Church.

14. RELATED PARTY DISCLOSURES

Trustee, Rev William Butchart, is the Minister of Ellon Baptist Church. The Charity makes payments for the Ministers salary, pension, council tax, telephone, travel and expenses. These are all shown in Note 4.

ELLON BAPTIST CHURCH

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2025**

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	147,696	209,854
Donations	11,006	12,308
Gift aid	33,293	63,075
Building fund donations	95,034	124,030
Hall Lets	1,200	1,200
Be Creative	2,277	2,347
	290,506	412,814
Other trading activities		
Income from Sunday school	-	885
Income from parent and toddler	1,357	1,763
Income from other groups	532	223
	1,889	2,871
Investment income		
Deposit account interest	228	255
Total incoming resources	292,623	415,940
EXPENDITURE		
Charitable activities		
Trustee (Minister) salary	44,221	43,076
Trustee (Minister) pension	1,139	1,105
Trustee (Minister) expenses	3,983	4,674
Rates and water	3,063	-
Insurance	5,305	659
Light and heat	17,171	13,320
Postage and stationery	-	66
Baptist Union - per capita	2,352	2,604
Computer costs and subscriptions	963	985
Hall rentals	4,753	5,185
Repairs and equipment	4,049	639
Events	200	1,540
Training	600	-
Music licence	877	-
Sunday school	141	889
Youth	8	153
Parent and toddler	399	50
Mission support funding	12,234	11,624
Service Leading Expenses	825	1,300
Holiday Club Expenses	903	728
JAM Expenses	376	67
Be Creative Expenses	1,439	1,067
Kitchen Supplies	854	1,136
	105,855	90,867
Support costs		
Finance		
Depreciation	4,642	3,942

This page does not form part of the statutory financial statements

ELLON BAPTIST CHURCH

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2025

	2025	2024
	£	£
Finance		
Governance costs		
Professional and legal fees	738	9,248
Payroll fees	792	1,092
Accounts and independent examination	2,641	5,736
	<u>4,171</u>	<u>16,076</u>
Total resources expended	<u>114,668</u>	<u>110,885</u>
Net income	<u><u>177,955</u></u>	<u><u>305,055</u></u>

