Docusign Envelope ID: 1D0AC507-ECA6-83EF-8379-662C39302365

Charity registration number: 276150

THE DUKE OF LANCASTER'S REGIMENT LANCASHIRE INFANTRY MUSEUM
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

Whitehead & Aldrich
CHARTERED ACCOUNTANTS

Docusign Envelope ID: 1D0AC507-ECA6-83EF-8379-662C39302365

The Duke of Lancaster's Regiment Lancashire Infantry Museum
Contents

	Page
Reference and Administrative Details	1
Trustees' Report	2—4
Independent Examiner's Report	5
Statement of Financial Activities	6
Comparative Statement of Financial Activities	7
Statement of Financial Position	8
Notes to the Financial Statements	9—16
The following pages do not form part of the statutory accounts:	
Detailed Statement of Financial Activities	17—18

Docusign Envelope ID: 1D0AC507-ECA6-83EF-8379-662C39302365

The Duke of Lancaster's Regiment Lancashire Infantry Museum
Reference and Administrative Details
For The Year Ended 31 December 2025

Trustees	Colonel R Brooks TD Colonel (Retired) M Glover TD MA AMA - Chairman Brigadier M Kenyon OBE Major P Quegan Major G Wright Dr S Bull Phd PGCM DMS MBA MIFA Mr R Goodwin Esq Her Hon B Watson Mr H Davies Colonel D Waters TD
Charity Number	276150
Principal Address	Regimental Headquarters The Duke of Lancaster's Regiment Fulwood Barracks Preston PR2 8AA
Independent Examiner	Jonathan Hughes-Deane FCA Whitehead & Aldrich Chartered Accountants 5 Ribblesdale Place Preston Lancashire PR1 8BZ

Docusign Envelope ID: 1D0AC507-ECA6-83EF-8379-662C39302365

The trustees present their report and the financial statements for the year ended 31 December 2025.

Objectives and Activities

Aims and Objectives

a. Collection Management. Improving collection management.

b. Volunteers. Recruiting volunteers to assist with collection management and visitor hosting.

c. Accreditation. Working towards Accreditation in 2026.

d. Physical Access. Hosting visitors to the museum, including group visits.

e. Virtual Access. Using social media to provide access to the archive and collection and responding to virtual visitors and research enquiries.

f. Promoting the Collection and Services on Social Media. Hosting a museum website.

g. Education Programme. Co-hosting a schools education programme with Lancashire County Council Education Service and museum volunteers providing guided tours, workshops and presentations to groups of all ages.

h. Supporting the Regiment. Providing curatorial support to Regimental Headquarters, The Duke of Lancaster's Regiment, with respect to regimental silver and chattels and material on display in the Regimental Council Chamber.

i. FriendsGroup. Providing support to the Friends group.

Achievements and Performance

Main Achievements

Organisational Health

a. Appropriate governance and management. No significant change has taken place in the composition and the key officers of the Board in 2025. Governance and management have much improved as a consequence of the increase in the number of board meetings/workshops as well as a more effective Museum Management Committee (MMC). In addition, by using TEAMS, maximum effort is made to include those Trustees not able to physically attend meetings. The work of the Trust is now informed by regular review of the LIM Annual Programme and the Risk Register. The update of the governing document utilising the current Charity Commission Model Trust Deed is ongoing.

b. Planning and having the resources to deliver the plan. The Board's main effort remains finding new partners, funding and location for the LIM Collection following the loss of MoD funding and the closure of Fulwood Barracks in 2030. The Regiment continues to provide an annual grant which is much appreciated and has agreed with appropriate feedback to extend this to 2030. With a 2030 deadline a five-year budget has been agreed by the Trust recognising the positive contribution that income from visitors, group visits and research has made. The Board has agreed that the Financial Reserve is available to cover the move of the Archive to the Lancashire County Council (LCC) Records Office and any shortfalls.

c. Assessing and managing risk. A Risk Register has now been approved by the Board and reviewed at Board Meetings.

Managing the LIM Collection

...CONTINUED

Docusign Envelope ID: 1D0AC507-ECA6-83EF-8379-662C39302365

Main Achievements - continued

a. Holding and developing the LIM Collection. The LIM Collection contains some 86,000 items. The LIM Archive is composed of some 62,000 items. The remaining 24,000 items consisting of 3D material. Work continues to improve storage and documentation of the 97% of the Collection not on display. An agreement has been reached with the Lancashire County Council Records Office to transfer the LIM Archive. The move commenced in 2025 and will be completed by March 2027. The Financial Reserve has been committed to fund the move pending financial support from MoD.

b. Holding useful and useable information on the LIM Collection. The Curator and volunteers have been able to execute a step change in collection management by utilising the much-improved museum IT system based on a central server incorporating data previously located on 20 computers/hard drives combined with updated MODES software.

c. Caring for and conserving the LIM Collection. The disposal room has proved its use and has enabled the disposals programme to gather pace. The Disposal Team consisting of the Curator and two Trustees now meet a least once a month to review elements of the Collection. The moratorium on collecting new material still stands and has allowed time and resource to improve the state of the existing Collection. Care and conservation of the Collection continues to be undertaken by the Curator supported by a small group of volunteers within available resources.

Users and their experiences

a. Be accessible to the public. The Museum is now open to the public on Fridays and Saturdays. Due to MoD security restrictions all visitors have to be escorted, and volunteers are only available to escort visitors two days a week. Group visits are also available by negotiation on any day or evening during the week depending on the availability of specialist volunteer staff. Overall visitor numbers are steady and reflect pre-COVID figures. The Friends group are now running well attended events in support of the Museum.

b. Understanding and developing our audience. The audience is largely composed of those interested in military history, members of the Regiment or those researching their family connection to the Regiment. The impact on the wider community in Lancashire is limited.

c. Engaging with our users and improving their experience. Visitor feedback remains complimentary and extremely positive which reflects the value on quality of the volunteer hosts.

Financial Review

Financial Position

The charity received total income of £47,915 during the year from its charitable activities, donations, legacies and investments. Total expenditure amounted to £63,199 resulting in a deficit of £15,284 during the year. At the year end the total reserves amounted to £111,758, of which £108,108 is unrestricted and £3,650 is restricted for the family friendly project and stories outside.

Docusign Envelope ID: 1D0AC507-ECA6-83EF-8379-662C39302365

Statement of Trustees' Responsibilities

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

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgments and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at anytime the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees' report was approved by the board of trustees and signed on its behalf by:

Michael Glover

Colonel (Retired) M Glover TD MA AMA

Trustee
29 May 2026

Docusign Envelope ID: 1D0AC507-ECA6-83EF-8379-662C39302365

The Duke of Lancaster's Regiment Lancashire Infantry Museum
Independent Examiner's Report to the Trustees of The Duke of Lancaster's Regiment Lancashire Infantry Museum
For The Year Ended 31 December 2025

I report to the trustees on my examination of the accounts of The Duke of Lancaster's Regiment Lancashire Infantry Museum (the Trust) for the year ended 31 December 2025.

Responsibilities and Basis of Report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and contents of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

J D Hughes-Deane

Jonathan Hughes-Deane FCA

29 May 2026
Whitehead & Aldrich
Chartered Accountants
5 Ribblesdale Place
Preston
Lancashire
PR1 8BZ

Docusign Envelope ID: 1D0AC507-ECA6-83EF-8379-662C39302365

The Duke of Lancaster's Regiment Lancashire Infantry Museum
Statement of Financial Activities
For The Year Ended 31 December 2025

	Notes	Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
		£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	**3**	18,554	25,088	43,642	40,187
Charitable activities:					
Raising funds		4,267	-	4,267	9,749
Investments	**4**	6	-	6	7
		22,827	25,088	47,915	49,943
EXPENDITURE ON:					
Raising funds	**6**	(36,319)	(25,088)	(61,407)	(43,515)
Charitable activities:	**6**				
NET (EXPENDITURE)/INCOME BEFORE INVESTMENT (LOSSES)/GAINS		(13,492)	-	(13,492)	6,428
Net (losses)/gains on investments		(1,983)	-	(1,983)	4,923
NET (EXPENDITURE)/INCOME		(15,475)	-	(15,475)	11,351
NET MOVEMENT IN FUNDS		(15,475)	-	(15,475)	11,351
RECONCILIATION OF FUNDS:					
Total funds brought forward		123,392	3,650	127,042	115,691
TOTAL FUNDS CARRIED FORWARD	**16**	107,917	3,650	111,567	127,042

The notes on pages 9 to 16 form part of these financial statements.

Docusign Envelope ID: 1D0AC507-ECA6-83EF-8379-662C39302365

The Duke of Lancaster's Regiment Lancashire Infantry Museum
Comparative Statement of Financial Activities
For The Year Ended 31 December 2025

	Notes	Unrestricted funds	Restricted funds	2024 Total funds
		£	£	£
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	**3**	15,459	24,728	40,187
Charitable activities:				
Raising funds		9,749	-	9,749
Investments	**4**	7	-	7
		25,215	24,728	49,943
EXPENDITURE ON:				
Raising funds	**6**	(18,787)	(24,728)	(43,515)
Charitable activities:	**6**			
NET INCOME BEFORE INVESTMENT GAINS		6,428	-	6,428
Net gains on investments		4,923	-	4,923
NET INCOME		11,351	-	11,351
NET MOVEMENT IN FUNDS		11,351	-	11,351
RECONCILIATION OF FUNDS:				
Total funds brought forward		112,041	3,650	115,691
TOTAL FUNDS CARRIED FORWARD	**16**	123,392	3,650	127,042

The notes on pages 9 to 16 form part of these financial statements.

Docusign Envelope ID: 1D0AC507-ECA6-83EF-8379-662C39302365

The Duke of Lancaster's Regiment Lancashire Infantry Museum
Statement of Financial Position
As At 31 December 2025

	Notes	Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
		£	£	£	£
FIXED ASSETS					
Tangible Assets	**11**	705	-	705	3,105
Investments	**12**	99,717	-	99,717	101,700
		100,422	-	100,422	104,805
CURRENT ASSETS					
Stocks	**13**	159	-	159	562
Debtors	**14**	991	-	991	621
Cash at bank and in hand		8,783	3,650	12,433	23,489
		9,933	3,650	13,583	24,672
Creditors: Amounts Falling Due Within One Year	**15**	(2,438)	-	(2,438)	(2,435)
NET CURRENT ASSETS (LIABILITIES)		7,495	3,650	11,145	22,237
TOTAL ASSETS LESS CURRENT LIABILITIES		107,917	3,650	111,567	127,042
NET ASSETS		107,917	3,650	111,567	127,042
FUNDS OF THE CHARITY					
Restricted Funds				3,650	3,650
Unrestricted Funds				107,917	123,392
TOTAL FUNDS	**16**			111,567	127,042

On behalf of the board

Michael Glover

Colonel (Retired) M Glover TD MA AMA

Trustee
29 May 2026

The notes on pages 9 to 16 form part of these financial statements.

Docusign Envelope ID: 1D0AC507-ECA6-83EF-8379-662C39302365

1. General Information

The Duke of Lancaster's Regiment Lancashire Infantry Museum is an unincorporated charity registered with the Charity Commission, registered charity number 276150. The principal address is Regimental Headquarters, The Duke of Lancaster's Regiment, Fulwood Barracks, Preston, PR2 8AA.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements 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 Act 2011.

The charity is a Public Benefit Entity as defined by FRS 102.

2.2. Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds comprise unrestricted funds that have been set aside by the trustees for a specific purpose.

Restricted funds are to be used for specific purposes as laid down by the donor.

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

2.3. Incoming Resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

• Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

• Legacy income is recognised when receipt is probable and entitlement is established.

• Income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

• Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Docusign Envelope ID: 1D0AC507-ECA6-83EF-8379-662C39302365

2.4. Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

• Expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

• Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

• Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

2.5. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures & Fittings	25% on cost

2.6. Heritage Assets

The Charity holds and maintains the contents of The Duke of Lancaster's Regiment Lancashire Infantry Museum. The contents consist of the Regimental Collection of The Queen's Lancashire Regiment and its antecedents.

The Collection is considerable it consists of three-dimensional objects, and two-dimensional material that illustrate the story of the Regiment and its people. Only some 20% of the Collection is on display the remaining 80% in the Reserve Collection is in store. The Collection has been donated by both public and Regiment over a period of 90 years.

No value of these assets is included in the charity's balance sheet because reliable cost information is not available and, in the view of the Trustees, the significant costs of valuing such a unique collection outweigh the benefits to users of assessing the Trustees' stewardship of the assets, bearing in mind the charity's principal object.

2.7. Investments

Listed investments are measured at fair value with changes in fair value being recognised in profit or loss.

2.8. Stocks and Work in Progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

Docusign Envelope ID: 1D0AC507-ECA6-83EF-8379-662C39302365

2.9. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

2.10. Financial Instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

3. Income from Donations and Legacies

	Unrestricted funds	Restricted funds	2025 Total funds
	£	£	£
Donations and gifts	17,453	25,088	42,541
Gift aid	1,101	-	1,101
	18,554	25,088	43,642

	Unrestricted funds	Restricted funds	2024 Total funds
	£	£	£
Donations and gifts	14,496	24,728	39,224
Gift aid	963	-	963
	15,459	24,728	40,187

4. Investment Income

	2025 Unrestricted funds	2024 Unrestricted funds
	£	£
Bank interest receivable	6	7

Docusign Envelope ID: 1D0AC507-ECA6-83EF-8379-662C39302365

5. Net Income/(Expenditure)

The net (expenditure)/income is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets - owned	1,113	2,238

6. Analysis of Expenditure

	Activities undertaken directly	Support costs (see note 7)	2025 Total
	£	£	£
Raising funds	404	61,003	61,407

	2024 Support costs (see note 7)
	£
Raising funds	43,515

7. Support Costs

	2025 Raising funds
	£
Employee costs	34,897
General administration	24,993
Depreciation	1,113
	61,003

Docusign Envelope ID: 1D0AC507-ECA6-83EF-8379-662C39302365

	2024
	Raising funds
	£
Employee costs	32,245
General administration	9,032
Depreciation	2,238
	43,515

8. Independent Examiner's Remuneration

	2025	2024
	£	£
Independent examination of the financial statements	2,280	2,076

9. Staff Costs

The total staff costs and employee benefits for the reporting period are £35,109 (2024: £32,245)

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

10. Average Number of Employees

Average number of employees during the year was: 1 (2024: 2)

11. Tangible Assets

	Fixtures & Fittings
	£
Cost	
As at 1 January 2025	8,940
Additions	247
Disposals	(4,389)
As at 31 December 2025	4,798
Depreciation	
As at 1 January 2025	5,835
Provided during the period	1,113
Disposals	(2,855)
As at 31 December 2025	4,093

...CONTINUED

Docusign Envelope ID: 1D0AC507-ECA6-83EF-8379-662C39302365

Net Book Value	
As at 31 December 2025	705
As at 1 January 2025	3,105

12. Investments

	Unlisted
	£
Cost or Valuation	
As at 1 January 2025	101,700
Revaluations	(1,983)
As at 31 December 2025	99,717
Provision	
As at 1 January 2025	-
As at 31 December 2025	-
Net Book Value	
As at 31 December 2025	99,717
As at 1 January 2025	101,700

All investments shown above are held at market value.

13. Stocks

	2025	2024
	£	£
Shop stock and books	159	562

14. Debtors

	2025	2024
	£	£
Due within one year		
Other debtors	991	621

15. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Other creditors	158	359
Accruals and deferred income	2,280	2,076
	2,438	2,435

Docusign Envelope ID: 1D0AC507-ECA6-83EF-8379-662C39302365

16. **Movement in Funds**

	As at 1 January 2025	Income	Expenditure	As at 31 December 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	123,392	22,827	(38,302)	107,917
Restricted funds				
Grant In Aid	-	25,088	(25,088)	-
Family Friendly Project	1,671	-	-	1,671
Stories Outside	1,979	-	-	1,979
Total restricted funds	3,650	25,088	(25,088)	3,650
Total funds	127,042	47,915	(63,390)	111,567

	As at 1 January 2024	Income	Expenditure	As at 31 December 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	112,041	25,215	(13,864)	123,392
Restricted funds				
Grant In Aid	-	24,728	(24,728)	-
Family Friendly Project	1,671	-	-	1,671
Stories Outside	1,979	-	-	1,979
Total restricted funds	3,650	24,728	(24,728)	3,650
Total funds	115,691	49,943	(38,592)	127,042

Grant In Aid - Grant to be used for staff salaries.

Family Friendly Project - To design a museum trail and activities for children aged 4 to 11 and their families.

Stories Outside - To Investigate the roles of camp followers from the Commonwealth and tell the stories of military families though history.

Docusign Envelope ID: 1D0AC507-ECA6-83EF-8379-662C39302365

17. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

18. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure.

Docusign Envelope ID: 1D0AC507-ECA6-83EF-8379-662C39302365

The Duke of Lancaster's Regiment Lancashire Infantry Museum
Detailed Statement of Financial Activities
For The Year Ended 31 December 2025

	2025 Total funds	2024 Total funds
	£	£
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
The Grand Duke of Lancaster's Regimental Charity	7,000	8,000
Various Museum Donations	4,613	1,847
Museum Sustainment Fund	1,255	1,705
Friends of the Regimental Museum Donation	1,500	1,500
Give As You Live	1,085	1,444
Grant In Aid	25,088	24,728
Phoenix Rose Income	2,000	-
Gift Aid	1,101	963
	43,642	40,187
Charitable Activities:		
Raising funds		
Research Charges	2,705	2,664
Group Visits and Events	383	460
Shop Sales	1,179	6,625
	4,267	9,749
Investments		
Bank interest receivable	6	7
	6	7
	47,915	49,943
EXPENDITURE ON:		
Raising funds		
Closing stock and work in progress	(404)	-
Staff costs	(34,897)	(32,245)
Shop purchases	(263)	(98)
Insurance	(1,265)	(1,005)
Advertising and marketing costs	(559)	(828)
Independent examiner's fees	(2,280)	(2,076)
Phoenix Rose Expenditure	(18,000)	-

...CONTINUED

Docusign Envelope ID: 1D0AC507-ECA6-83EF-8379-662C39302365

General office costs	(1,443)	(2,004)
Miscellaneous expenses	(1,183)	(3,021)
Depreciation of fixtures and fittings	(1,113)	(2,238)
	(61,407)	(43,515)
	(61,407)	(43,515)
NET (EXPENDITURE)/INCOME BEFORE INVESTMENT (LOSSES)/GAINS	(13,492)	6,428
Net (losses)/gains on investments		
(Deficit)/surplus on disposal of unlisted fixed asset investments	(1,983)	4,923
	(1,983)	4,923
NET (EXPENDITURE)/INCOME	(15,475)	11,351