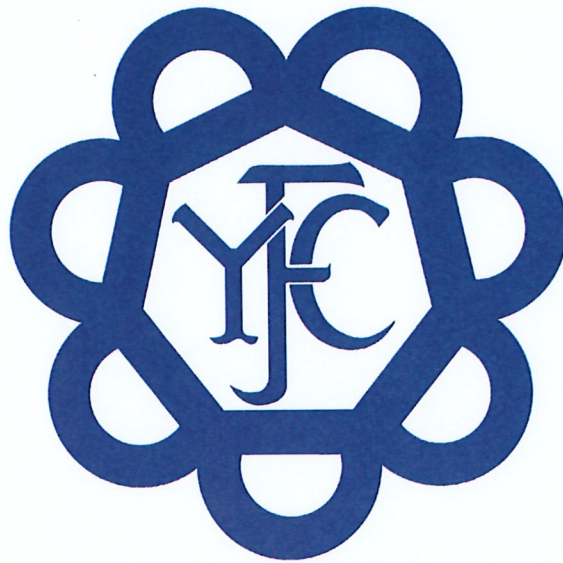


# **STAFFORDSHIRE COUNTY FEDERATION OF YOUNG FARMERS' CLUBS**

**Registered Charity Number 522815**



## **FINANCIAL ACCOUNTS AND TRUSTEES' REPORT FOR THE YEAR ENDED**

**31<sup>ST</sup> AUGUST 2024**

**ANGELA WOODWARD**  
BA(Hons) FCA  
*County Treasurer*

**CLAIRE SLATER**  
*Independent Examiner*  
SLATERS & CO ACCOUNTANTS LTD  
LYMORE VILLA  
162A LONDON ROAD  
CHESTERTON  
NEWCASTLE UNDER LYME  
STAFFORDSHIRE  
ST5 7JB

24th October 2024

# STAFFORDSHIRE COUNTY FEDERATION OF YOUNG FARMERS' CLUBS

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**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The Charity Acts require the Trustees to prepare consecutive Statement of Accounts covering a period of not more than fifteen months duration, which include an Income and Expenditure Account and Balance Sheet. In preparing those Statements of Account, the Trustees are required to: -

- Select suitable accounting policies and then apply them consistently.
- Make judgements and estimates that are reasonable and prudent.

The Trustees are responsible for keeping proper books of accounts. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detecting of fraud and other irregularities.

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF STAFFORDSHIRE  
COUNTY FEDERATION OF YOUNG FARMERS' CLUBS**

I report on the Accounts of the Trust for the year ended 31<sup>st</sup> August 2024 which are set out on Pages 6 – 12.

**Respective Responsibilities of Trustees and Examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedure laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

**Basis of Independent Examiner's Report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioner. 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 the seeking of 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 no opinion is given to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**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 130 of the 2011 Act, and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable proper understanding of the accounts to be reached.



C Slater  
Slaters & Co Accountants Ltd  
Lymore Villa, 162a London Road  
Chesterton, Newcastle Under Lyme  
Staffordshire  
ST5 7JB

24/10/2024

# STAFFORDSHIRE COUNTY FEDERATION OF YOUNG FARMERS' CLUBS

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## THE TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> AUGUST 2024

The Registered Office of Staffordshire County Federation of Young Farmers Clubs is The Y.F.C. Centre, County Showground, Weston Road, Stafford, ST18 0BD. The Federation is registered with the Charity Commission, No. 522815.

The Trustees were: -

David Heminsley	- Past President and Chair of Trustees
Jon Sarsfield	- Past President, Secretary to the Trustees and Honorary Life President
Margaret Bennett	- Past County Organiser and Honorary Life President
John Stone	- County President
Mark Hawley	- Past County President
Angela Woodward	- County Treasurer
Bryce MacKellar	- Past County and National Chairman (appointed November 2023)

The Trustees are elected annually at the first Executive Meeting following the Annual General Meeting in November.

The object of the County Federation is to:

- a) advance the education of young members of the public at large in agriculture, homecrafts, country life and related subjects: and
- b) in the interest of the social welfare of such members, to provide and promote the provision of facilities for recreation and other leisure time occupations, being facilities which will improve their conditions of life and will assist in the development of their spiritual and mental capacities, self reliance and individual responsibility so that they may grow to the full maturity as individuals and members of the community.

The Federation is administered by the Executive Committee, which is made up of two representatives from every affiliated Young Farmers Club within the County of Staffordshire together with County Officers, Vice Presidents and co-opted members. Only the two representatives from each Club may vote on this Committee.

The Management Committee is comprised of the Chairman, Vice Chairman, The President, Treasurer, Personnel Officer, HR Officer, County Trustees and the County Organiser.

Three other Committees have existed during the current financial year being Social & Funding, Rally & Show and Competitions. These Committees concentrate on the detailed work of their respective responsibilities and report to the Executive Committee.

The Trustees consider that the Federation has had a very encouraging year in terms of membership levels which have remained strong despite a return to more normal membership subscriptions following the heavy subsidisation post-Covid. Events hadn't seen the same strong recovery as competitions and membership which lead to a full review of the YFC calendar by members, County Officers and Trustees to work out what members actually want in the calendar as part of their membership. This has proved interesting and will see changes made over the next few years. Members also want different types of events which the Social and Funding Committee are looking into with Barn Dances, Tribute nights, Bavarian Nights and Charity Luncheons all being planned.

31<sup>st</sup> August 2024

## STAFFORDSHIRE COUNTY FEDERATION OF YOUNG FARMERS' CLUBS

Certain events will continue to be held which will target primarily past young farmers, such as the Annual Vice Presidents Dinner Dance and following the success of the previous tribute nights held in conjunction with Staffordshire & Birmingham Agricultural Society we will be holding another ABBA Tribute Night in 2025. These events ensure that the YFC movement remains well positioned in the minds of parents, relatives and friends of potential new members.

The attached financial statements show the state of the finances at 31 August 2024, which the Trustees consider to be satisfactory.

Members of the Trustees and Management committee have contributed significantly towards the updating of policies that cover Standards of Personal Behaviour, Alcohol use and Disciplinary and Complaints Procedures and are currently working on an updated constitution.

The Staffordshire County Federation of Young Farmers Clubs has liquid funds totaling £58,081. This represents around five months of average total expenditure for the last 5 years. This figure is slightly less than that recommended by the Charity Commission. The Trustees consider this ratio to be adequate in relation to the activities of the Staffordshire County Federation of Young Farmers Clubs and the ratio should continue in subsequent years.

The Staffordshire County Federation of Young Farmers Clubs Bankers are Natwest Bank PLC at 41 Greengate Street, Stafford.

The Independent Examiner is C Slater, Slaters & Co Accountants Ltd, Lymore Villa, 162A London Road, Chesterton, Newcastle Under Lyme, Staffordshire, ST5 7JB.

### SIGNED ON BEHALF OF THE TRUSTEES:

JON SARSFIELD  
*Trustee*



DAVID HEMINSLEY  
*Trustee*



**STAFFORDSHIRE COUNTY FEDERATION OF YOUNG FARMERS' CLUBS**

**INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31ST AUGUST 2024**

<b>INCOME</b>	<b>NOTES</b>	<b>2023/24</b>	<b>2023/24</b>	<b>2022/23</b>	<b>2022/23</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>General Income (unrestricted Funds)</b>					
Club Levies			34,020		30,905
Donations	- Deputy & Vice Presidents 3	3,275		3,165	
	- SCVYS Donation & Recharges	-		-	
	- Other	2,130		1,398	
			5,405		4,563
Grants Received/Staffs County Council Grants			-		-
Bank Interest			2,524		1,818
Investment Income			2,199		2,375
Social Events	5		60,841		55,053
Book of the Year			4,400		5,030
Tuck Shop			993		942
Marquee			700		1,050
Coronavirus Job Retention Scheme			-		-
Gift Aid - Tax reclaimed			540		587
Fundraising for renewals			-		-
Sundry			55		146
<b>TOTAL GENERAL INCOME</b>			<b>111,677</b>		<b>102,469</b>
<b>Club related Income (Restricted Funds)</b>	2b				
Club Insurance Premiums			3,704		3,404
Office Sales	- Club Supplies	40		103	
	- Photocopying	162		293	
	- Membership Cards	-		-	
	- Postage and Stationary	-		-	
			202		396
Members Training Fees			1,242		2,788
County Show			5,440		5,180
Trophy Engraving Costs Re-imbursed			-		145
Sports and Competitions	6		12,711		17,598
Miscellaneous			1,652		269
County Tops			-		-
<b>TOTAL CLUB RELATED INCOME (Restricted Funds)</b>			<b>24,951</b>		<b>29,780</b>
<b>TOTAL INCOME FOR THE YEAR</b>			<b>136,628</b>		<b>132,249</b>
<b>TOTAL EXPENDITURE FOR THE YEAR</b>			<b>(139,287)</b>		<b>(146,306)</b>
<b>DEFICIT FOR THE FINANCIAL YEAR</b>			<b>(2,659)</b>		<b>(14,057)</b>

The notes on Page 12 form part of these Accounts

**STAFFORDSHIRE COUNTY FEDERATION OF YOUNG FARMERS' CLUBS**

**INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31ST AUGUST 2024**

<b>EXPENDITURE</b>	<b>NOTES</b>	<b>2023/24</b>	<b>2023/24</b>	<b>2022/23</b>	<b>2022/23</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>General Expenditure</b>	<i>2a</i>				
<b>STAFF - County Organiser</b>		<b>20,236</b>		31,241	
County Secretarial Costs		<b>23,103</b>		17,683	
Employer National Insurance		-		-	
Travel Expenses (County Organiser)		<b>436</b>		713	
Other staff costs (inc pension contributions)		<b>1,021</b>		1,250	
County Treasurer		<b>2,470</b>		2,447	
<b>TOTAL STAFF EXPENDITURE</b>			<b>47,266</b>		<b>53,334</b>
<b>OFFICE - Ground rent, Business Rates</b>		<b>300</b>		300	
Heat, Light, Water		<b>4,046</b>		2,189	
Property Maintenance		<b>1,042</b>		1,029	
Equipment - Repairs & Renewals		<b>848</b>		998	
Telephone & Internet		<b>1,746</b>		1,834	
Stationery & Printing		<b>2,131</b>		2,122	
Postage		<b>736</b>		583	
Insurance - Building & Contents		<b>1,639</b>		1,431	
Sundry items		<b>1,075</b>		834	
Wish List Expense		-		-	
Depreciation - Building	<i>1a</i>	<b>1,859</b>		1,859	
Fixtures & Fittings	<i>1b</i>	<b>329</b>		213	
<b>TOTAL OFFICE EXPENDITURE</b>			<b>15,751</b>		<b>13,392</b>
<b>OTHER COUNTY EXPENDITURE</b>					
County Officers Travel		<b>653</b>		735	
Affiliation Fees & Subscriptions		-		249	
Awards and Presentations		-		-	
Independent Examination		<b>480</b>		480	
County Show		<b>2,949</b>		3,299	
National YFC Levy		<b>16,314</b>		17,155	
Promotional Material		-		-	
Book of the Year		<b>3,602</b>		3,286	
Tuck Shop		<b>410</b>		462	
Social Events	<i>5</i>	<b>32,189</b>		34,315	
Sundry		<b>2,177</b>		683	
Bad debts		-		-	
Marquee - Transport, Erection & Insurance	<i>1c</i>	<b>172</b>		150	
Depreciation		<b>10</b>		12	
<b>TOTAL OTHER COUNTY EXPENDITURE</b>			<b>58,956</b>		<b>60,826</b>
<b>TOTAL CARRIED FORWARD</b>			<b>121,973</b>		<b>127,552</b>

The notes on Page 12 form part of these Accounts

**STAFFORDSHIRE COUNTY FEDERATION OF YOUNG FARMERS' CLUBS**

**INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31ST AUGUST 2024**

<b>EXPENDITURE <i>Continued</i>.....</b>	<b>NOTES</b>	<b>2023/24</b>	<b>2023/24</b>	<b>2022/23</b>	<b>2022/23</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
TOTAL BROUGHT FORWARD			<b>121,973</b>		127,552
<b>CLUB RELATED EXPENDITURE</b>	<i>2b</i>				
Club Insurance Premiums		3,892		3,591	
Membership Cards		-		-	
Members Training Fees		1,689		2,522	
Club Supplies ( <i>adjusted for stocks</i> )				-	
Sports and Competitions	6	10,949		12,410	
Trophy Engraving Costs		784		231	
County Tops		-		-	
Other sundry costs		-		-	
<b>TOTAL CLUB RELATED EXPENSES</b>			<b>17,314</b>		18,754
<b>TOTAL EXPENDITURE FOR THE YEAR</b>			<b><u>139,287</u></b>		<b><u>146,306</u></b>

**STAFFORDSHIRE COUNTY FEDERATION OF YOUNG FARMERS' CLUBS**

**BALANCE SHEET AS AT 31ST AUGUST 2024**

	2024 £	2024 £	2023 £	2023 £
<b>FIXED ASSETS</b>				
<b>Leasehold Buildings</b>				
Book Value from prior year	20,638		22,497	
Additions	-		-	
Depreciation	(1,859)		(1,859)	
		18,779		20,638
<b>Fixtures and Fittings</b>				
Book Value from prior year	436		299	
Additions	529		349	
Depreciation	(329)		(212)	
		636		436
<b>Marquee and Show Equipment</b>				
Book Value from prior year	49		61	
Depreciation	(10)		(12)	
		39		49
		19,454		21,123
<b>CURRENT ASSETS</b>				
Stock		-		-
Debtors and Prepayments		6,762		3,642
Loans - Staffs & Birmingham Agricultural Society		250		250
Cash at Bank: Bank Accounts - see notes on page 11	57,018		61,143	
Investment Accounts - see notes on page 11	94,786		85,433	
		151,804		146,576
Cash Floats		1,063		282
<b>CURRENT ASSETS</b>		159,879		150,750
<b>CURRENT LIABILITIES</b>				
Sundry Creditors and Accruals		(1,347)		(5,229)
<b>NET CURRENT ASSETS</b>		158,532		145,521
<b>NET ASSETS</b>		177,986		166,644
<b>FEDERATION RESERVES</b>				
<b>General Fund</b>				
As at start of year		149,155		162,911
Deficit for Financial Year		(2,659)		(14,057)
Change in value of Investments		9,353		301
Transfer from Dormant YFC funds		-		-
As at end of year		155,849		149,155
<b>Other Reserves</b>				
Rural Hub Business Award Fund		-		-
Training Fund (Formerly Staffs Prof Test Committee Training Fund)		1,804		1,046
Supplementary Fund		18,619		14,819
Dormant YFC Reserve				
At start of year	1,624		1,572	
Interest Received	90		52	
Transferred into Dormant YFC Reserve - for clubs closing	-		-	
Transferred to General Fund - clubs reopening	-		-	
		1,714		1,624
<b>TOTAL RESERVES</b>		177,986		166,644

STAFFORDSHIRE COUNTY FEDERATION OF YOUNG FARMERS' CLUBS

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Balance Sheet approved by the Board of Senior Trustees on the 24 October 2024

Jon Sarsfield ..... 

David Heminsley ..... 

The notes set out on Page 12 form Part of these Accounts.

**STAFFORDSHIRE COUNTY FEDERATION OF YOUNG FARMERS' CLUBS**

**SCHEDULE OF BANK AND INVESTMENT ACCOUNTS - 2023/2024**

	<b>Balance at 31 August 2024</b>	<b>Balance at 31 August 2023</b>
	£	£
NatWest Dormant YFC Account	83	81
NatWest Business Reserve Account	1	1
NatWest Current Account	11,668	10,408
COIF Charities Deposit Fund *	<u>45,266</u>	<u>50,653</u>
<b>Total liquid funds and deposits with Banks</b>	<b><u>57,018</u></b>	<b><u>61,143</u></b>

\* Includes Dormant YFC funds totalling £1,714 (31 August 2023 - £1,624).

<b><u>Investments</u></b>	Schroders Charity Equity Fund Account £	Schroders Charity Bond Account £	CCLA Charities Investment Fund £	CCLA Charities Global Equity Fund £
Balance at 31st August 2023	20,383	-	42,545	22,505
Investments made during the year			-	-
Change in value of Investments	3,018	-	3,423	2,912
Balance at 31st August 2024	<u>23,401</u>	<u>-</u>	<u>45,968</u>	<u>25,417</u>

**Investment Return**

The return on investments on the average capital balance invested during the year was as follows:-

	<b>Income receivable in the year £</b>	<b>Average capital balance invested £</b>	<b>Return on investment %</b>
COIF Charities Deposit Fund (including Dormant YFC Funds)	2,523	62,631	4.03%
Schroder & CCLA Investments	2,289	90,110	2.54%
Subtotal	<u>4,812</u>	<u>152,741</u>	3.15%
Other Interest Received (Business premium account)	<u>1</u>		
<b>Total interest and investment income (including Dormant YFC funds)</b>	<b><u>4,813</u></b>		

# STAFFORDSHIRE COUNTY FEDERATION OF YOUNG FARMERS' CLUBS

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> AUGUST 2024

### 1. ACCOUNTING POLICIES

#### **Statement of compliance**

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

#### **Depreciation**

Depreciation is calculated to write off the cost or valuation less estimated residual value of tangible assets over their estimated useful lives at the following rates:

- a) Leasehold Property is shown in the Balance Sheet at Net Book Value and depreciation is being written off over the term of the lease of 60 years in equal annual amounts. Depreciation is charged in equal installments on subsequent improvements over a useful life as deemed appropriate for each individual improvement. The property is currently insured for £380,523.
- b) Fixtures and Fittings - 15% per annum on the reducing balance. Computers are depreciated over two years.
- c) Marquee and Show Equipment - 20% per annum on the reducing balance. These items are currently insured for a replacement value of £44,001.

#### **Stocks**

Stock is valued at the lower of cost and net re-saleable value and provision is made against slow moving items. We also hold a stock of costumes for drama and pantomime competitions which were gifted to the Federation. These are not reflected in the balance sheet but have a value of approximately £3,245.

#### **Trophies**

All trophies owned by the Federation at 31 August 2024 were valued by an independent valuer during the financial year to 31<sup>st</sup> August 2016 and were deemed to have the value of £27,640 for insurance purposes. This value will not have changed significantly since that date. These trophies are not reflected in the balance sheet and neither are any subsequently acquired trophies.

#### **Recognition of Income and expenditure**

The accruals basis of accounting has been applied to determine the income and expenditure account. Any known expense that relates to the current financial year are accrued for in creditors at the year end and any amounts received that relate to future accounting periods are treated as deferred income and held on the balance sheet within creditors.

#### **Investment Valuations**

Investments are included within the balance sheet at their year-end valuation. Any change in value is accounted for on the balance sheet as a Change in valuation of Investments.

### 2. DEFINITIONS

- a) Unrestricted Funds - Funds available to the trustees to apply for the general purpose of the Federation, as set out in its governing document.
- b) Restricted Funds - Funds that are designated to apply for specific purposes by benefactors and/or affiliated organisations i.e. National Federation of YFC's or Clubs within the County.

### 3. DONATIONS and GRANTS

- a) The majority of the Deputy and Vice Presidents made a donation to the Federation in the year.
- b) Includes grants applied for and received during the financial year.

4. **CREDITORS.** This includes funds received that relate to a period beyond the balance sheet date.

5. **SOCIAL EVENTS.** Surpluses from Social and Funding events are detailed in Appendix I.

6. **SPORTS AND COMPETITIONS.** The cost and income relating to Competitions are as per Appendix II.

**STAFFORDSHIRE COUNTY FEDERATION OF YOUNG FARMERS' CLUBS**

**APPENDIX 1**

**SOCIAL EVENTS - 2023/24**

<b>Event</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Surplus/(Deficit) £</b>
Harvest Festival	176	215	(39)
Barn Dance	3,847	1,575	2,272
AGM Raffle	878	110	768
County AGM		321	(321)
Paddock Suite Back in the Day Do	7,298	5,371	1,927
Christmas Tractor Run	5,852	3,242	2,610
Christmas Shopping Evening	4,044	221	3,823
Santa Send Off Disco	775		775
Turnout Ball	3,047	400	2,647
Spring Event			-
Rally Evening Event	2,384	1,844	540
Pre Show Reception	600	822	(222)
Tribute Night	3,923	3,775	148
Summer Ball	6,334	2,534	3,800
Chairmans Charity Lunch	3,155	148	3,007
Sundry Event expenses			-
Joules Sale	850		850
Sundry Events	4,692	2,326	2,366
Wrist bands	85	147	(62)
<b>Sub Total - Members Organised Events</b>	<b>47,940</b>	<b>23,051</b>	<b>24,889</b>
County Dinner Dance	12,901	9,138	3,763
<b>Vice Presidents Fund Raising Events</b>	<b>12,901</b>	<b>9,138</b>	<b>3,763</b>
			-
<b>TOTALS</b>	<b>60,841</b>	<b>32,189</b>	<b>28,652</b>

**STAFFORDSHIRE COUNTY FEDERATION OF YOUNG FARMERS' CLUBS**

**APPENDIX II**

**SPORTS AND COMPETITIONS - 2023/24**

<b>Competition</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Surplus/(Deficit) £</b>
Carcase Judging		3	(3)
English Winter Fair	43		43
Football Competition	1,190	1,120	70
Pool Competition	12		12
Volleyball	326	326	-
Basketball			-
Rounders			-
Mixed Hockey			-
Go-Karting			-
County Quiz	320	199	121
Ten Pin Bowling	817	821	(4)
Senior Member of the Year	54		54
Junior Member of the Year	54		54
Dancing Competition		40	(40)
Junior Public Speaking	54		54
Intermediate Public Speaking	54		54
Senior Public Speaking	54		54
Silage Competition			-
Treasure Hunt	10		10
Dairy Stockjudging	200	468	(268)
Stockman of the Year	150	345	(195)
WMA Competitions Contribution		350	(350)
County Rally	5,418	3,472	1,946
Clay Pigeon Shooting			-
NFYFC Stockman of the Year			-
Fence Erecting			-
Cookery Competition	65		65
County Show Floats	1,300	1,200	100
Cricket League	1,368	1,560	(192)
WMA Public Speaking	224	141	83
Tug of War		20	(20)
Raft Ride	463	708	(245)
NFYFC Competitions Day			-
Competitions Fines	100	25	75
Competitions Sundry	270	151	119
Club Contribution to Catering costs	165		165
	<b>12,711</b>	<b>10,949</b>	<b>1,762</b>

Note: The above list represents only the competitions on which the Staffordshire County Federation of Young Farmers' Clubs either received funds or incurred costs.

STAFFORDSHIRE COUNTY FEDERATION OF YOUNG FARMERS' CLUBS

COUNTY MEMBERSHIP NUMBERS - 2023/24

COMPETING AGE MEMBERS

Age Group	Total	Last Year
Under 16	275	325
Under 21	197	227
Under 28	113	117
<b>TOTALS</b>	<b>585</b>	<b>669</b>

ASSOCIATE MEMBERS

	Total	Last Year
Clubs	5	3
County	-	-
Total	<b>5</b>	<b>3</b>