

TEMPLATE FINANCIAL STATEMENTS – RECEIPTS AND PAYMENTS ACCOUNT

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

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

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

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

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

October 2019

**CASTLECAULFIELD CONGREGATION OF THE
PRESBYTERIAN CHURCH IN IRELAND**

**Trustees Annual Report and Financial Statements
for the year ended 31 December 2019**

Registered Charity in Northern Ireland (NIC105630)

**CASTLECAULFIELD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT**

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2019 including a Statement of Assets and Liabilities as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

Castlecaulfield congregation of the Presbyterian Church in Ireland

Registered Charity in Northern Ireland (NIC105630)

CHARITY TRUSTEES

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

Rev Mark William Dodds
Mr David Robert James Devennie
Mr Keith James Ferguson
Mr Angus Burns

Mr Jim Hayes
Mr Ronnie Moore
Mr Ivan Burns
Mr Jonathan McMinn

PRINCIPAL OFFICE BEARERS

Minister
Clerk of Session
Treasurer

Reverend Mark Dodds
David Devennie
Andrew Patterson

INDEPENDENT EXAMINER

Alex Moore
11 Castlevue Manor
Castlecaulfield
BT70 3DW

BANKERS

First Trust Bank

SOLICITORS

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

STRUCTURE AND MANAGEMENT

The Kirk Session

The charity trustees of the congregation are the members of its Kirk Session. Under the congregation's governing document, The Code, the book of the constitution and government of the Presbyterian Church in Ireland, the Kirk Session seeks to watch over and promote the spiritual interest of the congregation and of persons not connected with any congregation who are within its bounds. It ensures pastoral care is in place in the congregation and seeks to further the contribution of the Church to Christian witness and service in the local community. The Kirk Sessions has delegated to its Congregational Committee the temporal affairs of the congregation including administering all funds and property belonging to the congregation. Members of the Kirk Session are ex-officio members of the Congregational Committee.

The Kirk Session consists of the ordained minister and the ruling elders of the congregations. All members are entitled to propose, speak and exercise equal votes at meetings, except that the Moderator, the ministers in active duty in the congregation, has no deliberative but only a casting vote.

Stated meetings of the Kirk session are held at least five times a year, with stated meetings in Sept, Nov, Jan, March, and May, and as otherwise required.

To be chosen for the office of the eldership in the congregation a person must be a voting member and a regular attendant on its ordinances. The selection of those proposed to be called to the office can be either by the congregation or by the Kirk Session. Members are elected if they obtain two-thirds of those who vote.

Presbytery

Under the Presbyterian Church in Ireland form of governance the corporate oversight of a congregation is the responsibility of a Presbytery which superintends generally the spiritual and temporal affairs of the congregations assigned to it by the General Assembly of the Presbyterian Church in Ireland. Castlecaulfield congregation of the Presbyterian Church has been assigned to the Tyrone Presbytery of the Presbyterian Church in Ireland. The membership of the Presbytery consists mainly of the active ministers of congregations

CASTLECAULFIELD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

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

assigned to it by the General Assembly, ministers who have retired from active duty and an elder appointed by the Kirk Session of the congregation.

The General Assembly

The General Assembly is the supreme court of the Church, representing in one body the whole Church and acting as its supreme legislative, administration and judicial authority, in dealing with all matters brought before it. The General Assembly is normally constituted during the first week in June for worship and to conduct its business. At the end of business it is dissolved. The membership of the General Assembly consists mainly of the active ministers of each congregation, retired ministers and a representative elder appointed by the Kirk Session of each congregation.

DESCRIPTION AND PURPOSE

The charitable purpose of the congregation is the advancement of religion.

Castlecaulfield congregation of the Presbyterian Church is a congregation of the Presbyterian Church in Ireland. The Presbyterian Church in Ireland, as a Reformed Church within the wider body of Christ is grounded in the Scriptures, and exists to love and honour God through faith in His Son and by the power of His Spirit, and to enable her members to play their part in fulfilling God's mission to our world.

The congregations mission purposes is "to encourage people to put their faith and trust in Jesus Christ; to see them grow in their faith and become full members of Christ's body, so that they will serve God, and have fellowship with other believers, using their grace gifts to advance His kingdom in the world in order to magnify His name."

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

ACTIVITIES AND OBJECTIVES

The congregation meets for worship every Sunday and visitors are welcome to join us. The Sacrament of the Lords Supper (communion) is observed on several occasions during the year and all those who have been baptised and who have made a profession of faith in the Lord Jesus Christ are admitted to the Lord's Supper. The congregation holds regular Bible studies and prayer gatherings and has a wide range of organisations including:

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

- Sunday School
- Bible Class
- "Tots and Co" (Our Mothers and Toddlers Group)
- Bowling Club
- Guides, Brownies and Rainbows
- Presbyterian Women (PW) Group

ACHIEVEMENTS AND PERFORMANCE

The congregation normally meets for worship each Sunday at 10:30am and we have an evening church on the last Sunday of each month at 7pm and this is held jointly between ourselves and our sister congregation of Eglisk Presbyterian Church. During the week the Midweek Bible Study provides an opportunity for members to meet together for fellowship, to study the scriptures and for a time of prayer, and again this is held between ourselves and our friends in Eglisk.

As well as our regular services during the year we acknowledged God's gift of new life at two Baptisms, and gave thanks for faithful services and sought to comfort those who had been bereaved during the year.

At 31 December 2017 there were 157 communicant members and 115 families connected with the congregation. The average weekly attendance at morning worship is 75.

Pastoral care

Members of the congregation who are unable to attend church due to sickness or age are visited on a regular basis by the minister, or elders.

Mission and outreach

At a local level the congregation continued to show a missionary outlook as the members sought to live out their faith in their homes and workplaces etc, wherever God has placed them, whilst seeking to share the good news of the Lord Jesus with those who live in the village and in the countryside around the church.

Alongside that, the congregation continued to support those involved in Christian work further afield; hosting speakers, giving financially and praying for the work of Tearfund, OMS and CEF whilst we also had the privilege of again playing host to the Abaana New Life Choir from Uganda.

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

The congregation supports the United Appeal for Mission which is a central fund of the Presbyterian Church in Ireland. This fund enables congregations to support the wider mission of the denomination and to do mission and outreach on a denominational basis beyond what the congregation could do on its own. The United Appeal Fund provides financial support for mission personnel at home and overseas, assists congregations with the deployment of locally based staff, enables church planting, provides grant support for the upkeep of church premises, assist with the running costs of Union Theological College, the Church's training college for ministry students, and financially supports congregation in the areas of worship, discipleship, global mission, outreach, leadership and pastoral care.

The congregation also contributes to the denominations annual World Development Appeal, Sunday School project and any other special appeals.

Presbytery

The congregation was represented at the regular meetings of Presbytery by our minister and / or one of the elders. This provides an important link between the congregations and the wider structures of the church.

General Assembly

The minister and one of our elders were nominated to attend the meeting of the General Assembly of the Presbyterian Church in Ireland held in Assembly Buildings, Belfast, in June.

Property

No major repairs or refurbishment to report.

Organisations

Our church hall and facilities are well used both by our members and the wider local community during the week.

- Monday evenings saw the Guides and as usual, they had an active programme over the course of the year.
- Tuesdays the bowling club met, either for practice or for their matches in the local league and whilst they didn't have the most successful of seasons, result wise, there was still much enjoyment had by all.
- Wednesday mornings there is plenty of noise and fun to be had in the hall when "Tots and Co" toddler group meet. Usually there were around 20 toddlers from across the community playing along with their parents or carers.

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

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- Wednesday evenings and Thursday mornings there are groups which meet for Bible study and prayer
- On Thursday evenings the Rainbows group had another enjoyable year whilst the PW group would regularly meet downstairs, a little later in the evening
- And on Friday evenings the Brownies enjoyed another good year of activities with a few evenings away thrown in for good measure.
- During the course of the year the choir and committees also met to practice and plan for the services and work of the church

Volunteers

Obviously, none of these activities could have taken place without the great commitment of the leaders and so the Trustees wish to acknowledge their deep appreciation of those who give so freely of their time and talents in helping with organisations and other church activities.

PUBLIC BENEFIT STATEMENT

The Presbyterian Church in Ireland meets the public benefit requirement by providing benefit to its members and the general public by making known the Christian Gospel of the Lord Jesus Christ through the advancement of religion.

The direct benefits which flow from the purposes of the Church include the gaining of an understanding in Christian beliefs as set out in the Bible and in the Church's subordinate standards (the Westminster Confession of Faith and the Shorter and Larger Catechisms) leading to spiritual and moral development and opportunities for response to Bible teaching. In turn, this framework leads to practical expressions of Christian beliefs and standards in the local community such as through the care of those in need (including the sick, disabled and bereaved).

Generally the above benefits are delivered locally by congregations and their members, or are facilitated through presbyteries or are organised and delivered centrally. Local delivery is facilitated by central resources in almost all cases. Public access is made known through the use of noticeboards, printed material, press advertisement, websites, and social media or in other ways.

The benefits are demonstrated through regular evaluation of the services and informal and ad-hoc feedback from members, their families, and members of the public.

The purpose does not lead to harm. The only private benefit flowing from our purpose is related to Ministers, Missionaries, Deaconesses, Irish Mission workers and Lay Agents who receive benefits as a result of their holding office or employment. However, this is incidental and necessary in order to further our charitable purpose. There are no other private benefits. The beneficiaries of this purpose are members, their families, other individuals that the Presbyterian Church in Ireland is in direct and indirect contact with, the community in which pastoral services are provided and other communities throughout Northern Ireland, the Republic of Ireland, and worldwide which benefit from our engagement with and support for both Christian and other secular organisations, charities and individual members of the public.

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

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

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 127 contributors during the year, 141 in previous year, donating a total of £44,442 with £44,509 in previous year 2018.

Total Income of the congregation during the year was £103,549, compared to £99,328 in the previous year primarily due to additional charitable fund raising during the year.

Total expenditure decreased from £161,387 to £83,966 as the previous year had a property purchase included.

STATEMENT OF TRUSTEE RESPONSIBILITIES

The Trustees are responsible for preparing the annual report and the financial statements of the congregation in accordance with applicable law and generally accepted accounting practice.

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

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the congregation's transactions and disclose with reasonable accuracy at any time its financial position. They are also responsible for safeguarding the assets of the congregation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Kirk Session at a meeting on 23/11/2020 and signed on its behalf by

Mark Dodds

David Devennie

23/11/2020

23/11/2020

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF [NAME OF CONGREGATION]
CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

(To be provided by the Independent Examiner) - **see attached PDF please**

CASTLECAULFIELD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)
for the year ended 31 December 2019

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2019	Total 2018
		£	£	£	£	£
Receipts						
Donations and legacies	2		34,137	-		
		54,144			88,285	89,079
Charitable activities	3		10,797			
		375		-	11,172	7,504
Other trading activities	4	-			-	-
			-	-		
Investment Income	5		1,026		3,348	
		705		1,617		2,291
Other	6				744	
		744	-	-		454
		-----	-----	-----	-----	-----
		-----	-----	-----	-----	-----
Total Receipts		55,968	45,960	1,617	103,549	99,328
		-----	-----	-----	-----	-----
Payments						
Raising funds	7			-		
		477	238		715	715
Charitable activities	8			-		
		54,971	28,280		83,266	85,734
Investment costs						
Other	9	-			-	-
			-	-		
		-----	-----	-----	-----	-----
		-----	-----	-----	-----	-----
Purchase of Investments						
Purchase of fixed assets						74,938
		-	-	-	-	
Loan Repayments						
		-----	-----	-----	-----	-----
Total Payments		55,448	28,518	-	83,966	161,387

Net receipts / (payments)	520	17,442	1,617	19,579	(62,059)
Transfers between funds					
Net movement in funds	520	17,442	1,617	19,579	(62,059)
Funds brought forward	56,445	65,937	128,000	250,382	312,441
Funds carried forward	12	56,965	83,379	129,617	269,961
		250,382			

**CASTLECAULFIELD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF ASSETS AND LIABILITIES**

As at 31 December 2019

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2019	Total Funds 2018
	£	£	£	£	£
Funds Reconciliation					
Bank and Cash at start of year					
	56,445	65,937	128,000	250,382	312,441
Net movement in funds					
	520	17,442	1,617	19,579	(62,059)
	-----	-----	-----	-----	-----
Bank and Cash at end of year					
	56,965	83,379	129,617	269,961	250,382
	=====	=====	=====	=====	=====
Bank & Cash Balances					
Bank Deposit Accounts				60,440	
					60,304
Bank Current Accounts				79,904	
					62,078
GIF & Bequest Funds				129,617	
					128,000
				-----	-----
				269,961	250,382
				=====	=====
Other Assets					
Fixed Assets – Note 10					
- Church Premises				617,403	617,403
- Manse				485,254	485,254
- Acheson Hall & 53/55 Main Street				888,399	888,399
- Investments – Note 11				128,000	128,000
Gift Aid receivable on donations					14,000
				-----	-----
				2,134,173	2,133,056
				=====	=====
Liabilities					
Loans				-	

Other

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-

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Approved by the Kirk Session at a meeting on and signed on its behalf by

[Name]

[Name]

[Date]

[Date]

**CASTLECAULFIELD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
31 December 2019**

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

As the total income of the congregation is less than £250,000 the congregation have elected in accordance with the provisions in The Charities (Accounts and Reports Regulations (Northern Ireland) 2015 to prepare its accounts on a receipts and payments basis.

FUND ACCOUNTING

Endowment funds are funds, the capital of which must be retained either permanently or at the congregation's discretion; the income derived from the endowment is to be used either as restricted or unrestricted income funds depending upon the purpose for which the endowment was established in the first place.

Restricted funds comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor and (b) revenue donations or grants for a specific congregational activity intended by the donor. Where these funds have unspent balances, interest on their pooled investment is apportioned to the individual funds on an average balance basis.

Unrestricted funds are income funds which are to be spent on the congregation's general purposes. Designated funds are general funds set aside by the congregation for use in the future.

2. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2019 £	Total 2018 £
Recorded giving:					
Loose collections	764	1,221	-	1,985	2,498
Donations and gifts	44,442	26,270	-	70,712	69,687
Gift Aid	8,938	5,871	-	14,809	15,379
Legacies and bequest	-	775	-	775	1,515
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	54,144	34,137	-	88,281	89,079
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CASTLECAULFIELD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
31 December 2019

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2019	Total 2018
	£	£	£	£	£
Income from charitable activities:					
Fees from weddings and funerals	-	1,400	-	1,400	2,550
Fundraising events	-	8,317	-	8,317	4,072
Membership fees	-	1,080	-	1,080	626
Publications	375	-	-	375	256
	-----	-----	-----	-----	-----
	375	10,797	-	11,172	7,504
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4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2019	Total 2018
	£	£	£	£	£
Letting of premises	-	-	-	-	-
Trading income	-	-	-	-	-
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	-	-	-	-	-
	-----	-----	-----	-----	-----

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2019	Total 2018
	£	£	£	£	£
Deposit interest			-		

General Investment Fund	473	743		1,216	1,165
	232	283	1,617	2,132	1,126
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	705				
		1,026	1,617	3,348	2,291
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**CASTLECAULFIELD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)**

31 December 2019

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2019	Total 2018
	£	£	£	£	£
Graveyard Fees	740	-	-	740	450
NIE	4	-	-	4	4
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	744	-	-	744	454
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7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2019	Total 2018
	£	£	£	£	£
FWO envelopes	477	238	-	715	715
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	-----	-----	-----	-----	715
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8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2019	Total 2018
	£	£	£	£	£
General Assembly Assessments	12,449	-	-	12,449	11,892
Presbytery fees	464	-	-	464	609
Ministry and support staff costs	30,704	6,053	-	36,757	34,211
Congregational running expenses					

	10,694	4,190	-	14,884	24,057
Donations to Missions and charities	300	18,037	-	18,337	14,719
Publications	360	-	-	360	246
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	-			-	
	54,971	28,280	-	83,251	85,734
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CASTLECAULFIELD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)

31 December 2019

9. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2019	Total 2018
	£	£	£	£	£
Property Purchase	-	-	-	-	74,938
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	-	-	-	-	74,938
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10. FIXED ASSETS

The congregation owns the Church premises situated at 54 Main Street Castlecaulfield, Acheson Hall situated at Main Street Castlecaulfield and the Manse situated at 11 Drumreany Road Castlecaulfield and the associated fixtures, fittings, plant and machinery. In 2018 the property located at 53-55 Main Street Castlecaulfield has also been purchased. These have an insurance value of £1, 891,053.

11. INVESTMENTS

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

	2019	2018
	£	£
General Investment Fund	30,332	28,715
Presbyterian Mutual	243	243
Other investments (Ulster & Progressive Bequests Accounts)	99,042	99,042
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	129,617	128,000
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CASTLECAULFIELD CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)

31 December 2019

12. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General Account [Name of Fund]	56,445	55,594	55,089	505	-	56,950
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	56,445	55,594	55,089	505	-	56,950
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Restricted Funds						
Building & Repair Fund	58,146	23,936	7,784	16,152	-	74,298
Mission Fund	624	1,761	1,145	616	-	1,240
Sunday School Fund	3,838	1,613	1,267	346	-	4,184
Tots & Co	187	837	521	316	-	503
Youth Fellowship	286	-	-	-	-	286
Bowling Club	108	275	211	64	-	172
Presbyterian Women	2,748	3,831	3,868	(37)	-	2,711
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	65,937	32,253	14,796	17,457	-	83,394
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Endowment Funds						
General Investment Fund	28,715	1,617	-	1,617	-	30,332
Bequest Deposit Accounts	99,042	-	-	-	-	99,042
PMS	243	-	-	-	-	243
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	128,000	1,617	-	1,617	-	129,617
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Total	250,382	89,464	69,885	19,579	-	269,961
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