

Charity Commission for NI Number: 105854
Company Number: NI626485

Home-Start Lakeland
(A company limited by guarantee, not having a share capital)

Financial Statements

for the year ended 31 March 2024

CooperIrvine Ltd
Chartered Accountants
6 Townhall Street
Enniskillen
Co Fermanagh
BT74 7BA
Northern Ireland

Home-Start Lakeland

(A company limited by guarantee, not having a share capital)

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Home-Start Lakeland

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TRUSTEES AND OTHER INFORMATION

Trustees

Gerry Hegarty (Chairperson)
Maeve Murphy (Vice chairperson)
Christina Carty (Treasurer)
Mabel Greaves
Jenny Thompson
Anne Harte
John Cathcart (retired March 2024)
Ruth Coalter (appointed January 2024)
Maureen Hassard (appointed January 2024)

Charity Commission for NI Number

105854

Company Number

NI626485

Registered Office and Business Address

Belmore Mews
Enniskillen
Co Fermanagh
BT74 6AH

Accountants

CooperIrvine Ltd
Chartered Accountants
6 Townhall Street
Enniskillen
Co Fermanagh
BT74 7BA

Bankers

Bank of Ireland
Townhall Street
Enniskillen
Co Fermanagh
BT74 7BD

Home-Start Lakeland

(A company limited by guarantee, not having a share capital)

TRUSTEES' REPORT

for the year ended 31 March 2024

The trustees present their report and the unaudited financial statements for the year ended 31 March 2024.

Home-Start Lakeland is registered as a charity with the Charity Commission for Northern Ireland (Charity number 105854) and is an independent charity, working under the umbrella of Home-Start UK. It is a charitable company limited by guarantee, not having a share capital (Company number NI626485). The registered office address is Belmore Mews, New Street, Enniskillen, Fermanagh BT74 6AH, which is also the principal place of activity of the charitable company.

The financial statements comply with the Charities Act (Northern Ireland) 2008 and subsequent updates (including 2022) and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Directors/Trustees

The trustees who served during the year are set out on page 3. The directors of the company who served during the year are as follows;

Claire Steele (Secretary)

Gerry Hegarty

Maeve Murphy

Christina Carty

Mabel Greaves

Jenny Thompson

Anne Harte

John Cathcart (retired March 2024)

Ruth Coalter (appointed January 2024)

Maureen Hassard (appointed January 2024)

The charitable company is governed by the board. The board governs the activities of the charitable company in line with the objectives set out in the governing documents of the charity, namely the Memorandum and Articles of Association and the charity's constitution. None of the trustees has a beneficial interest in the charitable company. The senior manager and the other staff are responsible for the day-to-day operations of the charitable company throughout the year.

Charitable purpose

The constitution and purposes of the charity are detailed in the Memorandum and Articles as the governing documents. These are to safeguard, protect and preserve the good health, both mental and physical of children and parents of children; to prevent cruelty to or maltreatment of children; to relieve sickness, poverty and need amongst children and their parents and to promote the education of the public in better standards of childcare within the Fermanagh area. The main activity of the charity during the year has been to continue to raise funding for the purpose of achieving its objectives.

Public Benefit

The direct benefits which flow from our purposes include; improved health outcomes and improved uptake of health appointments, happier, safer children and happier safer homes. As a result fewer children suffer cruelty or maltreatment, parents and children feel less marginalised. Families make better use of local services and are less isolated and have wider horizons. Families are better able to cope with their needs. Families develop improved coping strategies and parents become more confident through increased education in childcare standards. All of these benefits are demonstrated by the completion of review visit forms which track an individual family's "journey of change". Also feedback questionnaires are completed by families and referrer at the close of support. The benefits of all our purposes are also demonstrated by regular evaluation of the services by Health and Social Care Trusts, funders and monitoring and evaluation of the service. The purposes do not give rise to any harm. The beneficiaries of our purposes are families who are experiencing difficulties or suffering stress and who have at least one child under 5 years of age and live in the Areas of Benefit. A private benefit to volunteers may arise from our mandatory training in values and attitudes, safeguarding children, confidentiality etc. Through the training volunteers gain skills and experience which are transferrable to other settings. These benefits are incidental and necessary to ensure the benefit is provided to our beneficiaries. A second private benefit to Trustees may arise from our programme of training in good governance, finance etc. Through the training Trustees gain skills and experience which are transferrable to other settings. These benefits are incidental and necessary to ensure the benefit is provided to our beneficiaries. These private benefits are relevant to all our purposes.

Home-Start Lakeland

(A company limited by guarantee, not having a share capital)

TRUSTEES' REPORT

for the year ended 31 March 2024

Main achievements in the year

It has been another busy year in Home-Start Lakeland with a similar number of referrals to last year but a 10% increase in the number of supported home visited families with 49 families receiving support this year. This puts an ever-increasing strain on our greatest resource – our volunteers but thanks to the 26 committed individuals who provided home visiting support to families in Co Fermanagh we continue our proven track record.

The cost-of-living increases and the after effects of the global pandemic continue to effect families. Our covid born babies have started nursery and school and only now will we see the true effects the pandemic had on our children. Rising costs of fuel, food and insurance put ever increasing strain on families and requests for second hand clothing, equipment and requests for fuel grants continued to increase and add to the work of the scheme.

We took a slight step back from online programmes this year, but 12 families were supported through an online pre-recorded Baby Massage programme giving parents the opportunity to access these classes on a day and at a time that suits them. A donation of BookStart packs from BookTrust allowed us to distribute books and resources to Home-Start Families. Fourteen families attended our 3 BookStart events held in the libraries in Irvinestown, Lisnaskea and Enniskillen and those who were not able to attend received their packs from volunteers and staff.

Our Amazing Multiples group were able to partake in some great activities at their monthly meet up thanks to funding from the Halifax Foundation. We had 23 families registered for the group that meets monthly September through to June.

Referrals from families who were new to the Fermanagh area increased and it was difficult to meet the demand through volunteer support. These families cited poor mental health, isolation and lack of support. They didn't always feel welcome at other groups and so we decided to launch our new family group in February 2024, 'Families of the World' with 15 registered families. The group is continuously growing and hopefully with grants applied for, we will be able to extend the numbers and activities.

Financial summary for the year

During the year ended 31 March 2024, Home-Start Lakeland produced a deficit of £15,146. Subsequently, the total assets less current liabilities as at 31 March 2024 amounts to £69,653.

Members' Funds and Reserves Policy

At the year end, Home-Start Lakeland had a members' fund of £69,653. It is the policy of Home Start Lakeland to retain a level to cover any unforeseen expenditure and allow the charity to continue in operation. In accordance with the reserves policy stated on the Memorandum and Articles of the Charity, there is a restricted fund of £40,000 only to be used in the event of winding down.

Special provision relating to small companies

The report has been prepared in accordance with the special provision relating to small companies within Part 15 of the Companies Act 2006.

Home-Start Lakeland

(A company limited by guarantee, not having a share capital)

TRUSTEES' REPORT

for the year ended 31 March 2024

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

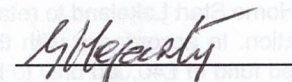
Both company Law and charity law require the trustees to prepare financial statements for each financial year. Under these laws the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under these laws the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the surplus or deficit of the charitable company for that period.

In preparing these financial statements, the trustees are required to:

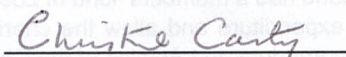
- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent; state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The trustees have overall responsibility for ensuring that the charitable company has appropriate systems of control, financial and otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure the financial statements comply with the appropriate accounting standards. They are also responsible for the safeguarding of assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The trustees also had regard to the Charity Commission's public benefit requirement statutory guidance.

This report was approved by the trustees on 24/06/2024 and signed on its behalf by:



Gerry Hegarty (Chairperson)



Christine Carty (Treasurer)

Home-Start Lakeland

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CHARTERED ACCOUNTANTS' REPORT

to the Board of Trustees on the unaudited financial statements of Home-Start Lakeland for the year ended 31 March 2024

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of the charity for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes from the charity's accounting records and from information and explanations you have given to us.

This report is made solely to the Board of Trustees of Home-Start Lakeland, as a body, in accordance with the terms of our engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Home-Start Lakeland and state those matters that we have agreed to state to the Board of Trustees of Home-Start Lakeland, as a body, in this report in accordance with the guidance of Chartered Accountants Ireland. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Home-Start Lakeland and its Board of Trustees, as a body, for our work or for this report.

We have carried out this engagement in accordance with guidance issued by Chartered Accountants Ireland and have complied with the ethical guidance laid down by Chartered Accountants Ireland relating to members undertaking the compilation of financial statements.

It is your duty to ensure that Home-Start Lakeland has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and surplus of Home-Start Lakeland. You consider that Home-Start Lakeland is exempt from the statutory audit requirement for the year. We provide an independent Examiners' Report as required under Charity law.



COOPERIRVINE LTD
Chartered Accountants
6 Townhall Street
Enniskillen
Co Fermanagh
BT74 7BA
Northern Ireland

Date: 13th June 2024

Home-Start Lakeland

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INDEPENDENT EXAMINER'S REPORT

I report on the accounts of the charity for the year ended 31 March 2024 as set out in the financial statements.

Respective responsibilities of charity trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008 and subsequent updates (including 2022).

It is the responsibility of the independent examiner to:

- Examine the accounts under section 65 of the Charities Act
- Follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act.
- State whether particular matters have come to my attention.

Basis of independent examiner's report

An examination of your charity accounts as required under section 65 of the Charities Act was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving my cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached

Independent examiner's statement

Having completed the examination there are no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, no matters that have been found require drawing to your attention.

Name: Paul Stronge FCA

Company Name: CooperIrvine Ltd

Address: 6 Townhall Street, Enniskillen, Co Fermanagh, BT74 7BA

Date: 13th June 2024

Signature:  _____

Home-Start Lakeland

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BALANCE SHEET

as at 31 March 2024

	Notes	2024 £	2023 £
Fixed Assets			
Tangible assets	3	<u>2,022</u>	<u>2,379</u>
Current Assets			
Debtors	4	270	740
Cash and cash equivalents		<u>72,847</u>	<u>94,976</u>
		<u>73,117</u>	<u>95,716</u>
Creditors: Amounts falling due within one year	5	<u>(5,486)</u>	<u>(13,296)</u>
Net Current Assets		<u>67,631</u>	<u>82,420</u>
Total Assets less Current Liabilities		<u>69,653</u>	<u>84,799</u>
Members' Funds			
Statement of Financial Activities		<u>69,653</u>	<u>84,799</u>
Restricted funds of the charity	9	40,000	40,000
Unrestricted funds of the charity		<u>29,653</u>	<u>44,799</u>
		<u>69,653</u>	<u>84,799</u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of Charities SORP (FRS 102).

For the financial year ended 31 March 2024 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The trustees confirm that the members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for ensuring that the charitable company keeps accounting records which comply with section 386 and for preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year and of its surplus and deficit for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

Approved by the Board and authorised for issue on 24/06/2024 and signed on its behalf by

Gerry Hegarty
(Chairperson)

Christine Carty
(Treasurer)

Home-Start Lakeland

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2024

1. GENERAL INFORMATION

Home-Start is a charitable private company limited by guarantee incorporated in Northern Ireland. Belmore Mews, New Street, Enniskillen, Fermanagh BT74 6AH is the registered office, which is also the principal place of activity of the charitable company. The nature of the company's operations and its principal activities are set out in the Trustees' Report. The financial statements have been presented in Pound Sterling (£) rounded to the nearest pound which is also the functional currency of the company.

ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Statement of compliance

The financial statements of the charity for the year ended 31 March 2024 have been prepared in accordance with the provisions of Charities SORP (FRS 102), the Charities Act (NI) 2008 and subsequent updates (including 2022) and the Companies Act 2006. The charity is a public benefit entity.

Basis of preparation

The financial statements have been prepared on the basis of going concern under the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Cash flow statement

The company has availed of the exemption from the requirement to prepare a Statement of Cash Flows because it is classified as a small company.

Income

Income comprises grants and donations received alongside money raised through fundraising during the year. 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 reliably measured.

Expenditure

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

Property, plant and equipment and depreciation

Property, plant and equipment are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Plant and machinery	-	20% Straight Line
Fixtures, fittings and equipment	-	15% Reducing Balance

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Home-Start Lakeland

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

continued

for the year ended 31 March 2024

Debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost

Taxation

Home-Start Lakeland is a not-for-profit organisation. The company is not liable to corporation tax.

Going concern

There are no material uncertainties about the charity's ability to continue.

Home-Start Lakeland

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

continued

for the year ended 31 March 2024

2.

INCOME

Donations received

	2024			2023
	Restricted	Unrestricted	Total	Total
Regular donors	-	390	390	420
Individual donations	-	1,002	1,002	1,319
Soroptomist club	-	320	320	1,200
Osborne's	-	-	-	100
Amazon Smile	-	5	5	17
Just giving	-	20	20	-
Anonymous	-	5,000	5,000	5,000
Rotary club	-	-	-	250
Karen Caswell	-	50	50	-
S & J McGirr	-	-	-	2,700
Elizabeth Keys	-	-	-	500
	-	6,787	6,787	11,506

Income from fundraising and programmes

	2024			2023
	Restricted	Unrestricted	Total	Total
Asda Bag Pack	-	-	-	1,110
Stanley Moffitt	-	-	-	500
Ian Kells	-	-	-	500
E'killen Credit Union	-	-	-	500
St Patrick's Day	-	-	-	2,250
Dunnes	-	398	398	-
Tesco	-	306	306	-
B&M Street Collection	-	1028	1028	-
	-	1,732	1,732	4,860

Grants received

	2024			2023
	Restricted	Unrestricted	Total	Total
WHSCT	-	38,935	38,935	37,603
Ecclesiastical Fund	-	1,000	1,000	-
Henry Smith	8,000	-	8,000	23,667
Four Acre Trust	2,021	-	2,021	5,900
Halifax	1,250	-	1,250	-
Fermanagh & Omagh DC	197	-	197	1,240
	11,468	39,935	51,403	68,410

Home-Start Lakeland

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2024

continued

3. PROPERTY, PLANT AND EQUIPMENT

	Plant and machinery £	Fixtures, fittings and equipment £	Total £
Cost			
At 1 April 2023	4,229	4,267	8,496
Additions	-	-	-
At 31 March 2024	4,229	4,267	8,496
Depreciation			
At 1 April 2023	4,229	1,888	6,117
Charge for the year	-	357	357
At 31 March 2024	4,229	2,245	6,474
Net book value			
At 31 March 2024	-	2,022	2,022
At 1 April 2023	-	2,379	2,379

4. DEBTORS

	2024 £	2023 £
Restricted grants	270	740
Donations	-	-
Taxes and social security	-	-
Total	270	740

5. CREDITORS

Amounts falling due within one year	2024 £	2023 £
Accruals	1,074	990
PAYE	-	1,763
Amounts received on account	3,750	10,021
Credit card	156	42
Pension costs	506	480
Total	5,486	13,296

Home-Start Lakeland

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2024

continued

6. CAPITAL COMMITMENTS

The charity had no material capital commitments at the year ended 31 March 2024.

7. EVENTS AFTER END OF REPORTING PERIOD

There is a grant of material significance from Halifax of £3,750 to be applied to next year.

8. MEMBERS' FUNDS

The conditions leading to the restriction of the income received have been fulfilled during the accounting period. The capital grant has been spent and the resultant asset is unrestricted. A fund transfer is therefore made from restricted to unrestricted within the members' funds in line with Charities SORP (FRS 102).

9. RESERVES POLICY

In accordance with the Reserves policy as stated in the Memorandum and Articles of the Charity, the restricted reserve account of £40,000 can only be used in the event of the Charity winding down.

10. RELATED PARTY TRANSACTIONS

There have been no related party transactions during the accounting period.

11. CAPITAL CONTRIBUTION

The transfer of liabilities and assets from Home-Start Lakeland and Irvinestown to Home-Start Lakeland was agreed by the Trustees in 2014. This was approved by the Charity Commission Northern Ireland (CCNI) 1 April 2019. A transfer of liabilities and assets was made by way of a capital contribution amounting to £39,596 made up of restricted funds of £20,000 and unrestricted funds of £19,596.

12. STAFF AND PENSION COSTS

There are no high paid staff whose emoluments as defined for taxation purposes amounted to over £60,000. The average number of employees for the year ended 31 March 2024 was 2. The charity operates a 'net pay arrangement' pension scheme for employees under auto enrolment.

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2024

8. CAPITAL COMMITMENTS

The charity had no material capital commitments at the year ended 31 March 2024.

HOMESTART LAKELAND

(A company limited by guarantee, not having a share capital)

9. EVENTS AFTER END OF REPORTING PERIOD

SUPPLEMENTARY INFORMATION

There is a grant of material information of £10,000 applied to next year.

RELATING TO THE FINANCIAL STATEMENTS

8. MEMBERS' FUNDS

FOR THE YEAR ENDED 31 MARCH 2024

The conditions leading to the capital grant have been spent and the resultant asset is unrestricted. A fund transfer is therefore made from restricted to unrestricted within the members' funds in line with Charities SORP (FRS 102) fulfilled during the accounting period.

9. RESERVES POLICY

In accordance with the Reserves policy as stated in the Memorandum and Articles of the Charity, the restricted reserve account of £40,000 can only be used in the event of the Charity winding down.

10. RELATED PARTY TRANSACTIONS

There have been no related party transactions during the accounting period.

11. CAPITAL CONTRIBUTION

The transfer of liabilities and assets from Home-Start Lakeland and Tivinstown to Home-Start Lakeland was agreed by the Trustees in 2014. This was approved by the Charity Commission Northern Ireland (CMI) 1 April 2016. A transfer of liabilities and assets was made by way of a capital contribution amounting to £39,586 made up of restricted funds of £20,000 and unrestricted funds of £19,586.

12. STAFF AND PENSION COSTS

There are no right paid staff whose emoluments as defined for taxation purposes amounted to over £50,000. The average number of employees for the year ended 31 March 2024 was 2. The charity operates a 'net pay' arrangement pension scheme for employees under an agreement.

Home-Start Lakeland

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SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS DETAILED INCOME AND EXPENDITURE ACCOUNT for the year ended 31 March 2024

	Restricted	Unrestricted	2024 £	2023 £
Income				
WHST	-	38,935	38,935	37,603
Grants	11,468	1,000	12,468	30,807
Fundraising	-	1,732	1,732	4,860
Donations	-	6,787	6,787	11,506
	<u>11,468</u>	<u>48,454</u>	<u>59,922</u>	<u>84,776</u>
Expenditure				
Salaries	8,228	39,463	47,691	45,866
Pension costs	-	5,961	5,961	5,733
Volunteer expenses	1,793	3,384	5,177	4,432
Staff expenses	1,000	985	1,985	1,289
Utilities	-	2,649	2,649	2,373
Rent	-	5,200	5,200	5,200
Professional fees	-	3,742	3,742	3,414
Office expenses	-	1,902	1,902	2,416
General expenses	-	69	69	317
Programmes	447	290	737	822
Depreciation	-	357	357	743
	<u>11,468</u>	<u>64,002</u>	<u>75,470</u>	<u>72,605</u>
Miscellaneous income				
Bank Interest	-	402	402	77
Net (deficit)/surplus	<u>-</u>	<u>(15,146)</u>	<u>(15,146)</u>	<u>12,248</u>

