

LHANBRYDE COMMUNITY CHALLENGE

FINANCIAL STATEMENTS

YEAR ENDED

MARCH 31ST 2026

RECOGNISED CHARITY NUMBER : SC029433

Prepared by
ANNE A LAING
Chartered Accountants
ELGIN

LHANBRYDE COMMUNITY CHALLENGE
RECOGNISED CHARITY NUMBER : SC029433

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LHANBRYDE COMMUNITY CHALLENGE
RECOGNISED CHARITY NUMBER : SC029433
TRUSTEES, OFFICERS AND PROFESSIONAL ADVISERS

TRUSTEES AND OFFICE BEARERS :

Chairperson	Susan Sutherland	
Secretary	Eleanor Cantlay	
Treasurer	Ian Sutherland	
	Sheila Silvestri	
	Christopher Snedden-Murdoch	
	Ryan Dalgarno	
	Mark Lambert	
	Emma Justice	
	Craig Sim	
	Alison Grieve	appointed at AGM 24th June 2025
	Liam McLeod	appointed at AGM 24th June 2025
	Val Fowles	appointed at AGM 24th June 2025

BANKERS : Bank of Scotland
90 High Street
ELGIN, IV30 1BJ

CONTACT ADDRESS : Lhanbryde Community Centre
Robertson Road
LHANBRYDE, IV30 8QQ

INDEPENDENT EXAMINER : Roy J. Laing MAAT partner in the firm of
Anne A Laing, Chartered Accountants
Lavona, Calcots
ELGIN, IV30 8NB

RECOGNISED CHARITY NUMBER : SC029433

LHANBRYDE COMMUNITY CHALLENGE
RECOGNISED CHARITY NUMBER : SC029433

Chairperson Annual Report

24 June 2025 to 23 June 2026

I was voted on as Chairperson at the last AGM on 24th June 2025 and this report covers the last 12 months up to today the 23rd June 2026. We have had a good year.

Over the last year, Lhanbryde Community Challenge has accomplished quite a lot and none of it could have happened without all the hall user groups, volunteer trustees and wonderful café staff who are all also volunteers.

We had our Tombola, Mother's day afternoon teas, children's breakfast with Santa and christmas party, a Summer gala and a Christmas craft fair all of which were a great success with the exception of the Summer fair. Our disabled toilet has been completely refurbished thanks to a grant from the Moray Local Action Fund. Funding from MFR Cash for Kids allowed the café to provide free lunches to children over the various school holidays.

New security cameras have been installed following a spate of vandalism allowing us to monitor any suspected wrong doings and thankfully we haven't had any such bother since. New and improved external lighting at the centre entrance and car park has been well received by all user groups especially over the dark winter evenings. Overall these improvements have been well worth the money spent.

The centre has hosted a few functions including wedding receptions and funeral teas, one of which sadly was for one of our volunteers, Anne, who passed away this year. She will be missed by all of us at the centre.

The Lhanbryde Baby & Toddler group had to stop earlier this year due to lack of attendance so the centre took over the running of it on a Wednesday morning. Unfortunately, after a couple of months, again due to poor attendance it had to close again.

The Cuppa Café has continued to provide low cost lunches on Tuesdays and Thursdays and a chippy service on Friday evenings. Overall it has been very successful thanks to the hard work by all the café volunteers preparing and serving the fresh made meals and most of all the community's engagement with the café.

Of the 13 user groups that were using our halls at the beginning of the year, 3 have left, namely Moray Grace Fellowship, My Fit 30 and Brushstrokes an art group, however 2 new groups have started; a board game group and a pilates class.

Going forward we would like to renovate the Ladies and Gents toilets and funding applications have started for those. The main hall and the café area will be redecorated next year thanks to 3 of our willing volunteers. The main hall would benefit from sound proofing to reduce the echoing and improve the acoustics and work is progressing to find a cost effective solution.

Our contract cleaner continues to keep the centre clean for us, so many thanks to Edyta Parol from Clearview Cleaners.

As well as most of the established groups that were already using the centre, some new groups have started up during the day and evening.

Finally I would like to take this opportunity to thank each and every one of my amazing volunteers for all the help and support you have given me over the last year without which, none of the community centre activities and café would ever have happened. From the bottom of my heart I say a massive "Thank you".



Susan Sutherland

23rd June 2026

LHANBRYDE COMMUNITY CHALLENGE
RECOGNISED CHARITY NUMBER : SC029433
TRUSTEES' REPORT AND STATEMENT OF TRUSTEES' RESPONSIBILITIES
YEAR ENDED MARCH 31ST 2026

FINANCIAL STATEMENTS

The trustees present their report and financial statements of the company for the year ended March 31st 2026.

STRUCTURE AND MANAGEMENT

The Charity is run by a management committee who meet to review the ongoing development of the Charity and to confirm that the Charity's aims are met.

The management committee consists of a Chairperson, Secretary, Treasurer and additional members who are elected at the annual general meeting. All positions are held for one year and are re-elected on an annual basis.

The individuals in the management committee are all members of the Charity.

PRINCIPAL ACTIVITIES

A developed Community Centre facility which is used by many groups.

FUTURE DEVELOPMENTS

To provide and continue to use the facilities to full potential by increasing rentals to help cashflow. The committee keep a strict control on spending and are always looking for opportunities for fundraising and are willing to apply themselves in order to provide the continuation of the facility.

RISKS REVIEW

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems are in place to mitigate exposure to the major risks.

FINANCIAL REVIEW

The Community Centre is run with hall rental income, grants and Cuppa Café (gross) being the main source of annual income. It should be noted in the year to 31st March 2026 a grant was obtained to upgrade the premises including the disabled toilet.

In the year to 31st March 2026 the Cuppa Café which is run by volunteers continues to operate. This helps to provide a cost effective meal for members of the community.

At the year end unrestricted funds increased from £20,109 to £27,298. The trustees believe that this is sufficient to maintain the facility for the next 12 months. At the year end there are £1,648 in restricted reserves this is the remainder of the grant provided for the cuppa café use for equipment.

LHANBRYDE COMMUNITY CHALLENGE
RECOGNISED CHARITY NUMBER : SC029433
TRUSTEES' REPORT AND STATEMENT OF TRUSTEES' RESPONSIBILITIES (CONTINUED)
YEAR ENDED MARCH 31ST 2026

The Trustees are responsible for the preparation of the financial statements which disclose with reasonable accuracy at any time the financial position at the end of the year and of the surplus or deficit for the year then ended.

The Financial Statements must comply with the Charities and Trustee Investment (Scotland) Act 2005, and the Charities Accounts (Scotland) Regulations 2006 (as amended).

In preparing these financial statements the officials are required to:

- a. select suitable accounting policies and apply them consistently
- b. make judgements and estimates that are reasonable and prudent; and
- c. prepare the financial statements on a going concern basis unless it is inappropriate to do so on the grounds that the charity is unlikely to continue in existence.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the organisation. The officials 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.

TRUSTEES AND OFFICE BEARERS :

Chairperson	Susan Sutherland	
Secretary	Eleanor Cantlay	
Treasurer	Ian Sutherland	
	Sheila Silvestri	
	Christopher Snedden-Murdoch	
	Ryan Dalgarno	
	Mark Lambert	
	Emma Justice	
	Craig Sim	
	Alison Grieve	appointed at AGM 24th June 2025
	Liam McLeod	appointed at AGM 24th June 2025
	Val Fowles	appointed at AGM 24th June 2025

Approved by the Trustees and signed on their behalf on 23rd June 2026



SUSAN SUTHERLAND
Trustee

LHANBRYDE COMMUNITY CHALLENGE
RECOGNISED CHARITY NUMBER : SC029433
INDEPENDENT ACCOUNTANT'S REPORT TO THE TRUSTEES
YEAR ENDED MARCH 31ST 2026

I report on the financial statements on pages 6 to 16 which have been prepared under the historical cost convention and the accounting policies set out on page 19.

RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND ACCOUNTANTS

As described on page 5, the trustees are responsible for the preparation of the financial statements in accordance with applicable law.

The charity's trustees are responsible for the preparation of the accounts in accordance with with the terms of the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended), the Memorandum and Articles of Association, and 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 (FRS102).

The Trustees consider that an audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulation does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

INDEPENDENT EXAMINER'S STATEMENT

In the course of my examination, no matter has come to my attention

- 1 which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and

 to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations have not been met, or
- 2 to which in my opinion, attention should be drawn in order to enable proper understanding of the accounts to be reached.



Roy J Laing MAAT
Anne A. Laing
Chartered Accountants
Lavona, Calcots, ELGIN

26-06-2026

LHANBRYDE COMMUNITY CHALLENGE
RECOGNISED CHARITY NUMBER : SC029433
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED MARCH 31ST 2026

STATEMENT OF FINANCIAL ACTIVITIES

		UNRESTRICTED FUNDS <u>2026</u> £	RESTRICTED FUNDS <u>2026</u> £	TOTAL FUNDS <u>2026</u> £	TOTAL FUNDS <u>2025</u> £
Income					
Donations and Legacies	2	3,428	0	3,428	9,422
Grants received	3	0	14,287	14,287	55,457
Charitable Activities	4	47,945	0	47,945	44,341
Total income and endowments		<u>51,373</u>	<u>14,287</u>	<u>65,660</u>	<u>109,220</u>
Expenditure					
Direct charitable expenditure	5	44,184	21,150	65,334	112,488
Total expenditure		<u>44,184</u>	<u>21,150</u>	<u>65,334</u>	<u>112,488</u>
Net income/(expenditure)		7,189	(6,863)	326	(3,268)
Transfers		0	0	0	0
Net movement in funds		<u>7,189</u>	<u>(6,863)</u>	<u>326</u>	<u>(3,268)</u>
Reconciliation of Funds					
Total funds brought forward		20,109	8,511	28,620	31,888
Total funds carried forward		<u>27,298</u>	<u>1,648</u>	<u>28,946</u>	<u>28,620</u>

LHANBRYDE COMMUNITY CHALLENGE
RECOGNISED CHARITY NUMBER : SC029433
BALANCE SHEET
AS AT MARCH 31ST 2026

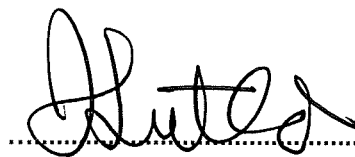
	Note	<u>2026</u> £	<u>2025</u> £
FIXED ASSETS	6	<u>9,753</u>	<u>10,041</u>
CURRENT ASSETS			
Debtors	7	2,323	1,770
Cash at bank and in hand		<u>16,900</u>	<u>18,549</u>
		<u>19,223</u>	<u>20,319</u>
CREDITORS			
Amounts falling due within one year			
Creditors and accruals	8	<u>30</u>	<u>1,740</u>
		<u>30</u>	<u>1,740</u>
NET CURRENT ASSETS		<u>19,193</u>	<u>18,579</u>
NET ASSETS		<u>28,946</u>	<u>28,620</u>
FUND BALANCES			
Unrestricted funds		27,298	20,109
Restricted funds	9	<u>1,648</u>	<u>8,511</u>
TOTAL FUNDS		<u>28,946</u>	<u>28,620</u>

TRUSTEES' APPROVAL OF THE FINANCIAL STATEMENTS

On behalf of the trustees we approve these financial statements, which are set out on pages 7 to 13 for the year ended March 31st 2026 and confirm that we have made available all relevant records, information and explanations for their preparation.



SUSAN SUTHERLAND
Trustee



IAN SUTHERLAND
Trustee

23rd June 2026

LHANBRYDE COMMUNITY CHALLENGE
RECOGNISED CHARITY NUMBER : SC029433

STATEMENT OF CASHFLOWS FOR THE YEAR ENDED 31ST MARCH 2026

	<u>2026</u>	<u>2025</u>
	£	£
Cash flows from operating activities		
Net movement in funds	326	(3,268)
Add back depreciation	2,438	2,569
Less assets purchased	(2,150)	(12,525)
Decrease/(increase) in debtors	(553)	5,362
Increase/(decrease) in creditors	<u>(1,710)</u>	<u>(31,763)</u>
	(2,263)	(26,401)
Cash generated fom operations	<u>(1,649)</u>	<u>(39,625)</u>
Net (decrease)/increase in cash and cash equivalentents	(1,649)	(39,625)
Cash and cash equivalentents as at 31st March 2025	<u>18,549</u>	<u>58,174</u>
Cash and cash equivalentents as at 31st March 2026	<u>16,900</u>	<u>18,549</u>
Cash and cash equivalentents consist of:		
Cash at bank and in hand	<u>16,900</u>	<u>18,549</u>

LHANBRYDE COMMUNITY CHALLENGE
RECOGNISED CHARITY NUMBER : SCO29433
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED MARCH 31ST 2026

1 ACCOUNTING POLICIES

General Information

The charity is registered in Scotland.

The Charity registered address is: Lhanbryde Community Centre, Robertson Road, Lhanbryde IV30 8QQ

Summary of Significant Accounting Policies

Basis of Accounting

The Accounts are presented in Sterling £ and have been prepared on the historical cost basis of accounting and in accordance with the Charities Accounts (Scotland) Regulations, and 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 (FRS102).

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

All incoming resources are stated in the financial statements at their gross value.

Income: income received by way of grant or donations is included when receivable.

Where entitlement is conditional on the delivery of a specific performance by the charitable company the income is only recognised when the entitlement to the grant becomes unconditional.

Grants Received

Grants received in respect of revenue items are credited to the income and expenditure account in the year they accrue.

Activities for generating funds: income from any sale of goods and services is included in the year in which it is receivable.

Charitable Activities: are included when receivable.

The charitable company recognises revenue when: the amount of revenue can be reliably measured, it is probable that future economic benefits will flow to the entity; and specific criteria have been met for each of the company's activities.

Resources expended

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following headings:

Charitable activities: are those costs incurred by the charitable company in the delivery of its activities and services. It includes both costs that can be allocated directly to those activities and costs of a necessarily indirect nature to support delivery.

LHANBRYDE COMMUNITY CHALLENGE
RECOGNISED CHARITY NUMBER : SCO29433
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED MARCH 31ST 2026

2 Summary of Significant Accounting Policies (continued)

Going concern

The financial statements have been prepared on a going concern basis, which the trustees believe to be appropriate for the reasons set out in the Trustees' Report.

Other basic financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Fixed Assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Equipment : 20% reducing balance

Fund Accounting

Unrestricted funds are available to spend on activities that further any purpose of the Charity at the discretion of the trustees. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside, to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for a particular cause.

Donated Services and facilities

Donated facilities are recognised as income when the charity has control over the time, any conditions with the associated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that the economic benefit can be measured reliably.

On receipt of donated facilities they are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount will then be recognised as expenditure in the period of receipt.

Debtors

Debtors are recognised by the amount due at the time of settlement.

Trade debtors are amounts due for services performed in the ordinary course of business.

Cash at bank and in hand

This includes cash and bank deposits.

LHANBRYDE COMMUNITY CHALLENGE
RECOGNISED CHARITY NUMBER : SCO29433
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED MARCH 31ST 2026

	Unrestricted Funds £	Restricted Funds £	Total Funds 2026 £	Total Funds 2025 £
2 DONATIONS including donated services	3,428	0	3,428	9,422

	Unrestricted Funds £	Restricted Funds £	Total Funds 2026 £	Total Funds 2025 £
3 GRANTS				
The National Lottery - Awards for All	0	0	0	17,000
Arnold Clark Community Fund	0	0	0	1,000
UK Shared Prosperity Arts, Culture and Heritage	0	0	0	8,700
Moray Local Action Fund	0	0	0	6,600
Just Transition	0	0	0	22,157
Moray Local Action Fund	0	13,855	13,855	0
MFR Cash for Kids	0	432	432	0
	0	14,287	14,287	55,457

	Unrestricted Funds £	Restricted Funds £	Total Funds 2026 £	Total Funds 2025 £
4 CHARITABLE ACTIVITIES				
Hall Rents	21,461	0	21,461	17,803
Fundraising	3,624	0	3,624	7,723
Cuppa Café	21,820	0	21,820	18,586
Other income	945	0	945	0
Interest	95	0	95	229
	47,945	0	47,945	44,341

	Unrestricted Funds £	Restricted Funds £	Total Funds 2026 £	Total Funds 2025 £
5 CHARITABLE EXPENDITURE				
Grant aided expenditure	0	14,287	14,287	32,369
Electricity/Gas	4,818	0	4,818	1,238
Insurance	2,227	0	2,227	1,928
Telephone/internet	803	0	803	803
General administration	1,573	0	1,573	1,794
Fundraising	2,558	0	2,558	9,892
Hall cleaning	8,901	0	8,901	8,307
Bank charges	27	0	27	0
Internet/it	1,996	0	1,996	2,083
Building maintenance	6,417	0	6,417	27,738
Cuppa Café	11,049	6,759	17,808	19,985
Depreciation	2,334	104	2,438	2,569
Security	581	0	581	2,882
Independent examination fees	900	0	900	900
Total	44,184	21,150	65,334	112,488

LHANBRYDE COMMUNITY CHALLENGE
RECOGNISED CHARITY NUMBER : SCO29433
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED MARCH 31ST 2026

6	FIXED ASSETS	<u>Equipment</u>	<u>TOTAL</u>
	<u>Cost</u>	£	£
	At 31st March 2025	13,030	13,030
	Added	2,150	2,150
	At 31st March 2026	<u>15,180</u>	<u>15,180</u>
	 <u>Depreciation</u>		
	At 31st March 2025	2,989	2,989
	Charge for year	2,438	2,438
	At 31st March 2026	<u>5,427</u>	<u>5,427</u>
	 <u>Net Book Value</u>		
	At 31st March 2026	<u>9,753</u>	<u>9,753</u>
	At 31st March 2025	<u>10,041</u>	<u>10,041</u>

	<u>2026</u>	<u>2025</u>
	£	£
7 DEBTORS : Amounts receivable within one year		
Debtors for charitable purposes	<u>2,323</u>	<u>1,770</u>
8 CREDITORS AND ACCRUALS :		
Amounts payable within one year	<u>30</u>	<u>1,740</u>
9 RESTRICTED FUNDS		
The National Lottery - Awards for All	<u>1,648</u>	<u>8,511</u>
	<u>1,648</u>	<u>8,511</u>

10 MOVEMENT IN RESTRICTED FUNDS

	Balance at 31/03/2025	Incoming resources	Outgoing resources	Balance at 31/03/2026
	£	£	£	£
The National Lottery - Awards for All	8,511	0	(6,863)	1,648
UK Shared Prosperity Arts, Culture and Heritage	0	0	0	0
Moray Local Action Fund	0	13,855	(13,855)	0
MFR Cash for Kids	0	432	(432)	0
	<u>8,511</u>	<u>14,287</u>	<u>(21,150)</u>	<u>1,648</u>

	<u>2026</u>	<u>2025</u>
	£	£
11 PARTICULARS OF EMPLOYEES		
The aggregate payroll costs of the above were:		
Wages	<u>0</u>	<u>669</u>

No payments are made to trustees.
In the year to March 31st 2026 there were no employees.
In the year to March 31st 2025 there was 1 employee who ceased employment in May 2024.

LHANBRYDE COMMUNITY CHALLENGE
RECOGNISED CHARITY NUMBER : SC029433
YEAR ENDED MARCH 31ST 2026

THE FOLLOWING PAGE IS FOR INFORMATION ONLY
AND DOES NOT FORM PART OF THE
THE FINANCIAL STATEMENTS

LHANBRYDE COMMUNITY CHALLENGE
RECOGNISED CHARITY NUMBER : SC029433
INCOME AND EXPENDITURE ACCOUNT
YEAR ENDED MARCH 31ST 2026

	UNRESTRICTED FUNDS <u>2026</u> £	RESTRICTED FUNDS <u>2026</u> £	TOTAL FUNDS <u>2026</u> £	TOTAL FUNDS <u>2025</u> £
<u>Income</u>				
Grants	0	14,287	14,287	55,457
Baby & Toddler Group	66	0	66	0
Cafe Sales	21,820	0	21,820	18,586
Donations	2,528	0	2,528	8,212
EDF Exported Electricity	209	0	209	60
Event Income	1,432	0	1,432	3,046
Fundraising	2,192	0	2,192	4,242
Hall Rental	21,461	0	21,461	17,803
Breakfast with Santa	80	0	80	310
Pottery Electricity Charge	254	0	254	293
Refunds from Suppliers	336	0	336	82
Interest	95	0	95	229
Donated Services :-Independent examination fees	900	0	900	900
Total	51,373	14,287	65,660	109,220
<u>Expenditure</u>				
Grant aided expenditure	0	14,287	14,287	32,369
Bank Charges	27	0	27	0
Building & Public Liability Insurance	2,227	0	2,227	1,928
Cafe Advertising	216	0	216	0
Cafe Energy	0	916	916	385
Cafe Equipment/sundries	2,574	270	2,844	9,157
Cafe Supplies	8,196	5,573	13,769	10,443
Cleaning & Toiletries	8,257	0	8,257	7,507
Event Expenses	2,473	0	2,473	9,721
Event Refunds	25	0	25	0
Fundraising Expenses	60	0	60	0
Hall refunds	30	0	30	0
IT Expenses	1,996	0	1,996	2,100
Office & Admin Expenses	1,606	0	1,606	1,794
Repair and maintenance	6,417	0	6,417	27,738
Security	581	0	581	2,882
Telephone Expenditure	803	0	803	786
Trade Waste Collection	455	0	455	800
Utilities	4,818	0	4,818	1,238
Window Cleaning	189	0	189	171
Depreciation	2,334	104	2,438	2,569
Independent examination fees (donated)	900	0	900	900
Total	44,184	21,150	65,334	112,488
Transfer	0	0	0	0
SURPLUS/DEFICIT OF INCOME OVER EXPENDITURE	7,189	(6,863)	326	(3,268)
Balance brought forward	20,109	8,511	28,620	31,888
Balance carried forward	27,298	1,648	28,946	28,620