



Cottenham Community Centre 1128604

Annual accounts for the period

01 January 2021 to 31 December 2021

Section A Statement of financial activities (SoFA)

	Guidance	Unrestricted funds	Restricted income funds	Total funds	Prior year funds
		£	£	£	£
		F01	F02	F04	F05
Incoming resources (Note 3)					
Income and endowments from:					
Donations and legacies ^A	S01	1,561	-	1,561	993
Charitable activities ^B	S02	47,680	-	47,680	37,461
Other trading activities	S03	7,951	-	7,951	6,514
Investments	S04	18	-	18	25
Other (Government Support - COVID-19)	S06	32,941	-	32,941	31,573
Total	S07	90,151	-	90,151	76,566
Resources expended (Note 6)					
Expenditure on:					
Raising funds	S08	2,970	-	2,970	1,591
Charitable activities	S09	81,111	-	81,111	81,867
Total	S12	84,081	-	84,081	83,458
Net income/(expenditure)	S15	6,070	-	6,070	- 6,892
Transfers between funds	S17	-	-	-	-
Net movement in funds	S20	6,070	-	6,070	- 6,892
Reconciliation of funds:					
Total funds brought forward	S21	42,925	-	42,925	49,817
Total funds carried forward	S22	£48,995	£0	£48,995	£42,925

SoFA Note A. Membership at the end of 2021 totalled 62 (individual, youth, senior, family and group/corporate members).

SoFA Note B. No revenue grant funding was received during the year.

Section B

Balance sheet

	Guidance	Unrestricted funds	Restricted income funds	Total this year	Total last year
		£	£	£	£
		F01	F02	F04	F05
Fixed assets					
Tangible assets (Note 14)	B02	13,226	-	13,226	12,185
Total fixed assets	B05	13,226	-	13,226	12,185
Current assets					
Stocks (Note 18)	B06	341	-	341	447
Debtors (Note 19)	B07	1,130	-	1,130	1,147
Cash at bank and in hand (Note 24)	B09	38,066	-	38,066	34,043
Total current assets	B10	39,537	-	39,537	35,637
Creditors: amounts due within 1 year (Note 20)	B11	3,768	-	3,768	4,897
Net current assets/(liabilities)	B12	35,769	-	35,769	30,740
Total assets less current liabilities	B13	48,995	-	48,995	42,925
Creditors: amounts due after 1 year (Note 20)	B14	-	-	-	-
Provisions for liabilities	B15	-	-	-	-
Total net assets or liabilities	B16	48,995	-	48,995	42,925
Funds of the Charity					
Restricted income funds (Note 27)	B18	-	-	-	-
Unrestricted funds	B19	48,995	-	48,995	42,925
Total funds	B21	£48,995	£0	£48,995	£42,925

Signed on behalf of all the trustees

Signature	Name	Date of approval
	Steven Poole, Treasurer	20-Apr-22
	Richard Gymer, Chair	20-Apr-22

Section C

Notes to the accounts

Note 3		Analysis of income		Unrestricted	Restricted	Total funds	Prior year
				funds	income funds		
				£	£	£	£
Donations and legacies:	Donations and gifts	524	-	524	104		
	Gift Aid	-	-	-	187		
	Membership subscriptions	1,037	-	1,037	702		
	Total	1,561	-	1,561	993		
Charitable activities:	Coffee Shop & Catering	40,777	-	40,777	29,335		
	Facility Hire	4,703	-	4,703	8,126		
	Capital Grants	2,200	-	2,200	-		
	Total	47,680	-	47,680	37,461		
Other trading activities:	Sales Commissions	227	-	227	129		
	Licence Fee	1,500	-	1,500	2,600		
	Fund Raising	4,812	-	4,812	1,535		
	Community Cinema	1,412	-	1,412	2,250		
Total	7,951	-	7,951	6,514			
Income from investments:	Interest income	18	-	18	25		
	Total	18	-	18	25		
Other:	Government Support - COVID-19	32,941	-	32,941	31,573		
	Total	32,941	-	32,941	31,573		
TOTAL INCOME		£90,151	£0	£90,151	£76,566		

Section C

Notes to the accounts (cont)

Note 6		Analysis of expenditure		Unrestricted	Restricted	Total funds	Prior year
				funds	income funds		£
Expenditure on raising funds:	Staging fundraising events	1,180	-	1,180	1,363		
	Advertising, marketing, direct mail, publicity	1501	-	1,501	83		
	Other trading activities	289	-	289	145		
	Total expenditure on raising funds	2,970	-	2,970	1,591		
Expenditure on charitable activities	Staff costs	45,648	-	45,648	46,048		
	Food, drink & consumables	12,132	-	12,132	9,983		
	Cleaning & waste	4,535	-	4,535	5,700		
	Utilities	5,571	-	5,571	5,525		
	Insurance	2,338	-	2,338	2,318		
	Building Upgrade	1,643	-	1,643	-		
	Maintenance	6,143	-	6,143	5,443		
	Other ^A	1,027	-	1,027	4,543		
	Depreciation	2,074	-	2,074	2,307		
	Total expenditure on charitable activities	81,111	-	81,111	81,867		
TOTAL EXPENDITURE		£84,081	£0	£84,081	£83,458		

Note A. Other comprises the following groups, each with expenditure of less than £500:

- Coffee Shop (non-food, non-consumables)
- Training
- Memberships
- Licensing
- Website, Stationary + Postage

Section C Notes to the accounts (cont)

Note 11 Paid employees
11.1 Staff Costs

	This year £	Last year £
Salaries and wages	47,180	47,243
Pension costs (defined contribution scheme)	1,135	1,217
Other employee benefits	-	-
Total staff costs	48,315	48,460

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

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

TRUE

Band	Number of employees
£60,000 to £69,999	
£70,000 to £79,999	
£80,000 to £89,999	
£90,000 to £99,999	
£100,000 to £109,999	

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity

Nil

11.2 Average head count in the year, full-time equivalents

	This year Number	Last year Number
Coffee Shop	1.8	1.8
Community Centre	0.2	0.2
Total	2	2

Section C

Notes to the accounts (cont)

Note 14 Tangible fixed assets

14.1 Cost or valuation

	Land & Buildings	Furniture	Kitchen Equipment	Heat & Cool Equipment	Audio, Visual & Computer Equipment	Total
	£	£	£	£	£	£
At beginning of the year	-	13,857	19,622	7,533	4,652	45,664
Additions	-	-	920	1,903	292	3,115
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	300	300
Transfers	-	-	-	-	-	-
At end of the year	-	13,857	20,542	9,436	4,644	48,479

14.2 Depreciation and impairments

	Basis	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
	Rate	NA	8 Years	6 Years	7 Years	7 Years	
At beginning of the year	-	-	9,594	13,372	6,223	4,290	33,479
Disposals	-	-	-	-	-	300	300
Depreciation	-	-	642	805	534	93	2,074
Impairment	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
At end of the year	-	-	10,236	14,177	6,757	4,083	35,253

14.3 Net book value

At beginning of the year	-	4,263	6,250	1,310	362	12,185
At the end of the year	£0	£3,621	£6,365	£2,679	£561	£13,226

Section C**Notes to the accounts (cont)****Note 19 Debtors and prepayments****19.1 Analysis of debtors**

	This year	Last year
	£	£
Facility Hire	724	170
Other debtors (CVS catering, Amazon refund, glass loan)	406	977
Prepayments and accrued income	-	-
Other debtors	-	-
Total	1,130	1,147

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

	This year	Last year
	£	£
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
Total	-	-

Section C Notes to the accounts (cont)

Note 20 Creditors and accruals

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year	Last year	This year	Last year
	£	£	£	£
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Energy Utilities (TE, ESPO)	715	-	-	-
Water Utilities (Cambridge Water, Wave)	-	181	-	-
Licence Fee (deferred income, period 01-Jan to 31-Mar)	750	650	-	-
The People's Pension	240	229	-	-
Damage Deposits held	600	-	-	-
Centre for Computing History	-	100	-	-
Energy Utilities (TGP)	-	121	-	-
Barkers Bakery	-	10	-	-
Accruals and deferred income	-	-	-	-
Staff Holiday Carry-Over into 2021, 5 days	-	914	-	-
Taxation and social security (HMRC VAT)	1,463	2,692	-	-
Total	3,768	4,897	-	-

Section C**Notes to the accounts (cont)****Note 24 Cash at bank and on hand**

	This year	Last year
	£	£
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	-	-
Cash at bank and on hand	38,066	34,043
Other	-	-
Total	38,066	34,043

Bank Reconcilliation

	This year	
	£	
Opening Balance	33,930	
VAT held at Opening (includes COVID-deferred payment from April 2020)	-	2,692
Receipts	90,151	
Payments		85,121
VAT held at Closing		-
Closing Balance		37,731
Total	121,389	121,389

Closing Balance as above		37,731
Closing Balance per Bank Statements		37,726
Difference		5

Difference made up of:

Late collection of December pension payment	-	240
Late receipt of refund & hire donation		109
Damage deposits held	-	600
Outstanding cash & cheque to Bank		736
Total		5

20th April 2022

Section C Notes to the accounts (cont)

Note 1 Basis of preparation

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

✓
✓

the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014

- and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

✓

Incoming resources are grouped into the following recommended categories:

Donations and legacies: Memberships, donations.

Charitable activities: Coffee Shop & catering, facility hire, capital grants.

Other trading activities: Sales commissions, licence fees, fundraising events, community cinema.

Resources expended are grouped into the following recommended categories:

Raising funds: Marketing & promotion, items for resale, community cinema.

Charitable activities: Staff, food & drink, cleaning, waste, utilities, insurance, maintenance, training, administration, renovations, depreciation.

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

<i>Not applicable</i>

Disclosure of any uncertainties that make the going concern assumption doubtful;

<i>Not applicable</i>

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

<i>Not applicable</i>

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.

Yes

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No

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Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	<i>Not applicable</i>
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes

✓

No

Please disclose:

<i>(i) the nature of any changes;</i>	<i>Not applicable</i>
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes

✓

No

Please disclose:

<i>(i) the nature of the prior period error;</i>	<i>Not applicable</i>
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	

Section C

Notes to the accounts (cont)

Note 2 Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. 	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Legacies	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Government grants	The charity has received government grants in the reporting period.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Support costs	The charity has incurred expenditure on support costs.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
		Yes	No	N/a
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Yes	No	N/a
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Yes	No	N/a
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Yes	No	N/a
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
		Yes	No	N/a
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
		Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
		Yes	No	N/a
2.3 EXPENDITURE AND LIABILITIES				
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Yes	No	N/a
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Yes	No	N/a
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Yes	No	N/a
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
		Yes	No	N/a
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
		Yes	No	N/a
Redundancy cost	The charity made no redundancy payments during the reporting period.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Yes	No	N/a
Deferred income	No material item of deferred income has been included in the accounts.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Yes	No	N/a
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Yes	No	N/a
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Yes	No	N/a
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Yes	No	N/a
2.4 ASSETS				
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least £100.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Yes	No	N/a
	They are valued at cost.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Yes	No	N/a
	The depreciation rates and methods used are disclosed in note 14.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Yes	No	N/a
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
		Yes	No	N/a

They are valued at cost.

Yes	No	N/a
		✓

Heritage assets

The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note NA.

Yes	No	N/a
	✓	

They are valued at cost.

Yes	No	N/a
		✓

Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment. Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

Yes	No	N/a
		✓

Yes	No	N/a
		✓

Stocks and work in progress

Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.

Yes	No	N/a
		✓

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Yes	No	N/a
✓		

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Yes	No	N/a
✓		

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Yes	No	N/a
✓		

Current asset investments

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
		✓

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
		✓

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM THOSE
ABOVE**

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