

**THE IRISH RAILWAY RECORD SOCIETY COMPANY LIMITED BY GUARANTEE**

**ACCOUNTS FOR THE YEAR ENDED**

**31ST AUGUST 2025**

**THE IRISH RAILWAY RECORD SOCIETY COMPANY LIMITED BY GUARANTEE**

**DIRECTORS REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31ST AUGUST 2025**

<b><u>Table of Contents</u></b>	<b><u>Page</u></b>
Company Information	2
Directors Report	3/4
Statement of Directors Responsibilities	5/6
Accountants Report	7/8
Profit and Loss Account	9
Balance Sheet	10/11
Notes on the Accounts	12/18
Detailed Profit and Loss Account	19

**THE IRISH RAILWAY RECORD SOCIETY COMPANY LIMITED BY GUARANTEE**

**COMPANY INFORMATION**

**Directors**

Norman Gamble  
Tim Moriarty  
Thomas Buckley  
Willo Roe  
Richard McLachlan (United Kingdom)  
Ciarán Cooney  
Mark Merrigan  
Neil Dinnen  
William Malone  
Stephen King

**Company Secretary**

Mark Merrigan

**Company Number**

311556

**Registered Office and Business Address**

Box 9  
Heuston Station  
Dublin 8

**Accountants**

C.D. Mullock and Company  
Chartered Accountants  
Manor House  
3 Church Road  
Malahide  
Co. Dublin

**Bankers**

Bank of Ireland  
AIB Bank  
Permanent TSB  
HSBC Bank Plc. (United Kingdom)

## **THE IRISH RAILWAY RECORD SOCIETY COMPANY LIMITED BY GUARANTEE**

### **DIRECTORS REPORT**

The directors present their annual report and financial statements for the year ended 31st August 2025.

#### ***Directors and secretary***

The names of persons who were directors of the company at year end are as follows:

Norman Gamble  
Tim Moriarty  
Thomas Buckley  
Willo Roe  
Richard McLachlan (United Kingdom)  
Ciarán Cooney  
Mark Merrigan  
Neil Dinnen  
William Malone  
Stephen King

On 8<sup>th</sup> February 2025 Mr Ken Fox resigned as Director.

On 8<sup>th</sup> February 2025 Mr William Malone was appointed to the board

On 8<sup>th</sup> February 2025 Mr Stephen King was appointed to the board

Mark Merrigan held the position of company secretary for the duration of the financial year.

#### ***Principal Activities***

The principal activity of the company is to bring together those interested in all aspects of the working of Irish railways and tramways, through meetings and outings. The company also plays a vital role in the preservation of records and memorabilia of Ireland's railway heritage and provides library and archival facilities for this material. The company also produces a journal three times per year detailing significant events as well as interesting articles on the history of the railway network.

Revenue is generated through an annual subscription paid by members of the society, rail tours and other auxiliary activities. The directors are satisfied with the financial performance of the company.

#### ***Results and Dividends***

The retained profit for the financial year amounted to €2,473 (2024: loss €2,578) and this was transferred to reserves at the year end.

**THE IRISH RAILWAY RECORD SOCIETY COMPANY LIMITED BY GUARANTEE**

**DIRECTORS REPORT**

**Events after the Balance Sheet date**

There were no events after the balance sheet date affecting the company.

**Payment of Creditors**

The directors acknowledge their responsibility for ensuring compliance with the provisions of the European Communities (Late Payment in Commercial Transactions) Regulations 2012. It is the company's policy to agree payment terms with all suppliers and to adhere to those payment terms.

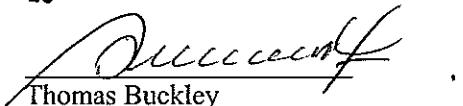
***Accounting Records***

The Directors acknowledge their responsibilities under Section 281 to Section 285 of the Companies Act 2014 to keep adequate accounting records for the company.

The accounting records of the company are kept at the registered office and principal place of business at Box 9 Heuston Station Dublin 8.

The report was approved by the board on 6 JAN 2026 and signed on its behalf by

Mark Merrigan  
Mark Merrigan  
Director

  
Thomas Buckley  
Director

DATE: 8 JAN 2026

**THE IRISH RAILWAY RECORD SOCIETY COMPANY LIMITED BY GUARANTEE**  
**DIRECTORS RESPONSIBILITY STATEMENT**

The directors' are responsible for preparing the directors' report and the financial statements in accordance with applicable Irish law and regulations.

Irish Company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and accounting standards issued by the Financial Reporting Council [and promulgated by Chartered Accountants Ireland, including FRS 102 The Financial Reporting Standard applicable in the UK and Ireland (Generally Accepted Accounting Practice in Ireland)]. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as to the financial year end and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing those financial statements, the directors are required to:

- Select suitable accounting policies and then apply them consistently
- Make judgements and estimates that are reasonable and prudent
- State whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards and note the effect and the reasons for any material departure from those standards
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and directors report comply with the Companies Act 2014 and enable the financial statements to be compiled. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions

On behalf of the board

Mark Merrigan Mark Merrigan  
Director

Thomas Buckley Thomas Buckley  
Director

**THE IRISH RAILWAY RECORD SOCIETY COMPANY LIMITED BY GUARANTEE**

**Directors' Declaration on Unaudited Financial Statements**

In relation to the financial statements as set out on pages 9 to 18.

- The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgments underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.
- The directors confirm that they have made available to C D Mullock & Co, the company's accounting records and provided all the information necessary for the compilation of the financial statements.
- The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 31st August 2025.

On behalf of the board

Mark Merrigan *Mark Merrigan*  
Director

Thomas Buckley *Thomas Buckley*  
Director

## **THE IRISH RAILWAY RECORD SOCIETY COMPANY LIMITED BY GUARANTEE**

### **ACCOUNTANTS REPORT**

In accordance with the, *engagement letter*, dated 20th July 2025 we have compiled, without carrying out an audit, the financial statements of the company, which comprise the Profit and Loss Account, the Balance Sheet, the Statement of Changes in Equity and the related notes, including a summary of the significant accounting policies set out in note 1, from the accounting records and information and explanations you have given to us. The financial reporting framework that has been applied in their preparation is Irish law and accounting standards issued by the Financial Reporting Council (Generally Accepted Accounting Practice in Ireland), including FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland as adapted by Section 1A of FRS 102, and the Companies Act 2014.

This report is made to the company's board of directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's board of directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's board of directors, as a body, for our work, or for this report.

#### **Respective Responsibilities of Directors and Accountants**

As described on page 5 the company's directors are responsible for ensuring that the company maintains adequate accounting records and for preparing financial statements, which give a true and fair view of the assets, liabilities and financial position of the company as at 31st August 2025 and its profit for the year then ended and have been properly prepared in accordance with the Companies Act 2014.

You are responsible for deciding, on an annual basis, whether the company is entitled to avail of the exemption from statutory audit in accordance with Section 358 of the Companies Act 2014.

It is our responsibility to compile the financial statements of The Irish Railway Record Society Company Limited By Guarantee Company FRS 102 Section 1A from the accounting records, information and explanations supplied to us by the directors.

#### **Scope of Work**

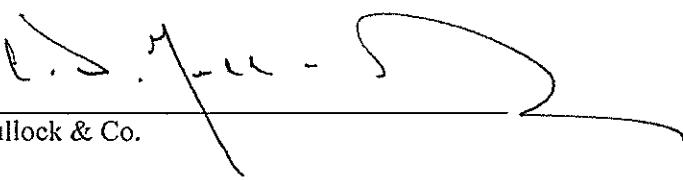
As a firm regulated by Chartered Accountants Ireland our work will be carried out in accordance with the Miscellaneous Technical Statement No.41 *Chartered Accountants' Reports on the Compilation of Financial Statements of Incorporated Entities and ISRS 4410 International Standard on Related Services – Compilation Engagements*. In carrying out this engagement we have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

**THE IRISH RAILWAY RECORD SOCIETY COMPANY LIMITED BY GUARANTEE**

**ACCOUNTANTS REPORT**

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the adequacy, accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

You have acknowledged on the balance sheet for the year ended 31st August 2025 your duty is to ensure that the company has kept adequate accounting records and to prepare financial statements that give a true and fair view of the assets, liabilities and financial position of the company at the end of its financial year and of its profit or loss for such a year under the Companies Acts 2014. You consider that the company is exempt from the statutory requirement for an audit for the year.

  
C D Mullock & Co.

Chartered Accountants

DATE 8.1.2016

**THE IRISH RAILWAY RECORD SOCIETY COMPANY LIMITED BY GUARANTEE**

**PROFIT AND LOSS ACCOUNT  
FOR THE YEAR ENDED 31ST AUGUST 2025**

	Note	2025 €	2024 €
Turnover	2	59,267	70,056
Cost of Sales		-	-
Gross Profit		<u>59,267</u>	<u>70,056</u>
Administration Expenses		57,396	73,246
Operating Profit / (Loss)		<u>1,871</u>	<u>(3,190)</u>
Interest Receivable		602	612
Profit / (loss) before taxation	3	<u>2,473</u>	<u>(2,578)</u>
Tax on Profit / (Loss)	4	-	-
Profit / (Loss) for Financial Year		<u><u>2,473</u></u>	<u><u>(2,578)</u></u>

All the above amounts are in respect of continuing operations.

There are no gains or losses other than those above.

Director : Mark Merrigan

*Mark Merrigan*

*Thomas Buckley*

: Thomas Buckley

**THE IRISH RAILWAY RECORD SOCIETY COMPANY LIMITED BY GUARANTEE**

**BALANCE SHEET  
AT 31ST AUGUST 2025**

	Notes	2025	2024
		€	€
<b>Fixed assets</b>			
Tangible assets	5	4,572	4,927
Financial assets	6	25	25
		<hr/> 4,597	<hr/> 4,952
<b>Current assets</b>			
Debtors	7	2,950	2,350
Cash at bank and in hand		177,265	175,237
		<hr/> 180,215	<hr/> 177,587
<b>Creditors: amounts falling due within one year</b>	8	(2,337)	(2,537)
		<hr/> —	<hr/> —
<b>Net current assets</b>		177,878	175,050
<b>Total assets less current liabilities</b>		<hr/> 182,475	<hr/> 180,002
<b>Net assets</b>		<hr/> 182,475	<hr/> 180,002
Reserves			
Revenue reserves account	9	182,475	180,002
<b>Members' funds</b>	10	<hr/> 182,475	<hr/> 180,002
		<hr/> —	<hr/> —

**THE IRISH RAILWAY RECORD SOCIETY COMPANY LIMITED BY GUARANTEE**

**BALANCE SHEET  
AT 31ST AUGUST 2025**

We, as directors of The Irish Railway Record Society Company Limited By Guarantee state that:

- (a) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,
- (b) the company is availing itself of the exemption on the grounds that the conditions specified in Section 358 are complied with,
- (c) no notice under subsection (1) of section 334 has in accordance with subsection (2) of that section been served on the company, and
- (d) we acknowledge the company's obligations under the Companies Act 2014, to keep adequate accounting records and prepare Financial Statements which give a true and fair view of the assets, liabilities and financial position of the company at the end of its financial year and of its profit or loss for such a year and to otherwise comply with the provisions of Companies Act 2014 relating to Financial Statements so far as they are applicable to the company.
- (e) the company has relied on the specified exemption contained in s.352 Companies Act 2014; and has done so on the grounds that the company is entitled to the benefit of that exemption as a small company and the abridged Financial Statements have been properly prepared in accordance with s.353 Companies Act 2014.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with Financial Reporting Standard FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. The financial statements were approved by the Board of Directors on and authorised for issue on They were signed on its behalf by

Directors : Mark Merrigan

*Mark Merrigan*

: Thomas Buckley

*Thomas Buckley*

Date:

: 8 JAN 2026

## **THE IRISH RAILWAY RECORD SOCIETY COMPANY LIMITED BY GUARANTEE**

### **NOTES ON THE ACCOUNTS**

#### **1. ACCOUNTING POLICIES**

The Irish Railway Record Society Company Limited By Guarantee is primarily engaged in bringing together those interested in all aspects of the working of Irish railways and tramways, through meetings and outings. The company's registered office is Box 9, Heuston Station, Dublin 8. The company is a company limited by guarantee incorporated in the Republic of Ireland and the company registration number is 311556.

The significant accounting policies adopted by the Company and applied consistently are as follows:

##### **(a) Basis of preparation**

The Financial Statements are prepared on the going concern basis under the historical cost convention, and comply with the financial reporting standards of the Financial Reporting Council including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") as adapted by Section 1A of FRS 102 and the Companies Act 2014.

The financial statements are prepared in Euro which is the functional currency of the company.

##### **(b) Currency**

###### ***(i) Functional and presentation currency***

Items included in the financial statements of the company are measured using the currency of the primary economic environment in which the company operates ("the functional currency"). The financial statements are presented in euro, which is the company's functional and presentation currency and is denoted by the symbol "€".

## THE IRISH RAILWAY RECORD SOCIETY COMPANY LIMITED BY GUARANTEE

### NOTES ON THE ACCOUNTS

#### **(ii) Transactions and balances**

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions.

At each period end foreign currency monetary items are translated using the closing rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction and non-monetary items measured at fair value are measured using the exchange rate when fair value was determined.

#### **(c) Interest income**

Interest income is recognised using the effective interest method.

#### **(d) Tangible fixed assets**

##### **(i) Cost**

Tangible fixed assets are recorded at historical cost or deemed cost, less accumulated depreciation and impairment losses. Cost includes prime cost, overheads and interest incurred in financing the construction of tangible fixed assets.

Equipment and fixtures and fittings are stated at cost less accumulated depreciation and accumulated impairment losses.

##### **(ii) Depreciation**

Depreciation is provided on Tangible fixed assets, on a straight-line basis, so as to write off their cost less residual amounts over their estimated useful lives.

The estimated useful economic lives assigned to Tangible fixed assets are as follows:

Office Furniture and Equipment	12.5% straight line
--------------------------------	---------------------

The company's policy is to review the remaining useful economic lives and residual values of Tangible fixed assets on an on-going basis and to adjust the depreciation charge to reflect the remaining estimated useful economic life and residual value.

Fully depreciated property, plant & equipment are retained in the cost of property, plant & equipment and related accumulated depreciation until they are removed from service. In the case of disposals, assets and related depreciation are removed from the financial statements and the net amount, less proceeds from disposal, is charged or credited to the profit and loss account.

## **THE IRISH RAILWAY RECORD SOCIETY COMPANY LIMITED BY GUARANTEE**

### **NOTES ON THE ACCOUNTS**

#### **(e) Stocks and Work In Progress**

Stocks comprise consumable items and goods held for resale. Stocks are stated at the lower of cost and net realisable value. Cost is calculated on a first in, first out basis and includes invoice price, import duties and transportation costs. Net realisable value comprises the actual or estimated selling price less all further costs to completion or to be incurred in marketing, selling and distribution.

#### **(f) Trade and other debtors**

Trade and other debtors are recognised initially at transaction price. Other financial assets

#### **(g) Cash and cash equivalents**

Cash and cash equivalents include cash on hand, demand deposits and other short term highly liquid investments with original maturities of three months or less. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

#### **(h) Creditors and accruals**

Creditors and accruals are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

As permitted by the amendment made to FRS 102 Section 11 for small entities by the FRC on 8 May 2017 amounts due from directors and shareholders of the entity are stated initially at the transaction price and subsequently at transaction price less repayments. The amortised cost model is not used.

#### **(i) Provisions**

Provisions are recognised when the company has a present legal or constructive obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation; and the amount of the obligation can be estimated reliably.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as a finance cost.

**THE IRISH RAILWAY RECORD SOCIETY COMPANY LIMITED BY GUARANTEE**

## NOTES ON THE ACCOUNTS

(j) **Contingencies**

Contingent liabilities, arising as a result of past events, are not recognised when (i) it is not probable that there will be an outflow of resources or that the amount cannot be reliably measured at the reporting date or (ii) when the existence will be confirmed by the occurrence or non-occurrence of uncertain future events not wholly within the company's control. Contingent liabilities are disclosed in the financial statements unless the probability of an outflow of resources is remote.

Contingent assets are not recognised. Contingent assets are disclosed in the financial statements when an inflow of economic benefits is probable.

**(k) Cash flow statement exemption**

The company has availed of the exemption contained in Section 1A of FRS 102 and as a result have elected not to prepare a cash flow statement.

## 2. Income

The whole of the turnover is derived from Ireland and the United Kingdom. An analysis of turnover by business operation is given below:

	2025 €	2024 €
<b>Class of business</b>		
Subscriptions	47,559	43,352
Railtours	2,320	14,480
Book sales	3,236	4,500
Donations	5,365	2,048
Meetings income	787	5,676
	<hr/> 59,267	<hr/> 70,056

### **3. Profit on ordinary activities before taxation**

2025 2024  
€ €

The profit on ordinary activities before taxation is stated after charging:

Accountants Remuneration	2,337	2,337
Depreciation	355	355

#### 4. Taxation on Results of the Year

Corporation Tax - - -  
Prior year adjustment - - -

---

---

**THE IRISH RAILWAY RECORD SOCIETY COMPANY LIMITED BY GUARANTEE**

**NOTES ON THE ACCOUNTS**

**5. Tangible assets**

	Computer equipment €	Fixtures, fittings and equipment €	Total €
<b>Cost</b>			
At 1 September 2024	25,590	30,677	56,267
Additions	-	-	-
At 31 August 2025	25,590	30,677	56,267
	<hr/>	<hr/>	<hr/>
<b>Depreciation</b>			
At 1 September 2024	20,788	30,552	51,340
Charge for the year	355	-	355
At 31 August 2025	21,143	30,552	51,695
	<hr/>	<hr/>	<hr/>
<b>Net book values</b>			
At 31 August 2025	4,447	125	4,572
	<hr/>	<hr/>	<hr/>
	Computer equipment €	Fixtures, fittings and equipment €	Total €
<b>Cost</b>			
At 1 September 2023	23,271	30,677	53,948
Additions	2,319	-	2,319
At 31 August 2024	25,590	30,677	56,267
	<hr/>	<hr/>	<hr/>
<b>Depreciation</b>			
At 1 September 2023	20,433	30,552	50,985
Charge for the year	355	-	355
At 31 August 2024	20,788	30,552	51,340
	<hr/>	<hr/>	<hr/>
<b>Net book values</b>			
At 31 August 2024	4,802	125	4,927
	<hr/>	<hr/>	<hr/>

**THE IRISH RAILWAY RECORD SOCIETY COMPANY LIMITED BY GUARANTEE**

**NOTES ON THE ACCOUNTS**

**6. Financial assets**

	Other unlisted investments €	Total €
<b>Cost</b>		
At 1 September 2024	25	25
At 31 August 2025	25	25
<b>Net book values</b>		
At 31 August 2025	25	25
	<hr/> <hr/>	<hr/> <hr/>
	Other unlisted investments €	Total €
<b>Cost</b>		
At 1 September 2023	25	25
At 31 August 2024	25	25
<b>Net book values</b>		
At 31 August 2024	25	25
	<hr/> <hr/>	<hr/> <hr/>

**7. Debtors**

	2025 €	2024 €
Trade debtors	-	-
Other debtors	-	-
Prepayments and accrued income	2,950	2,350
	<hr/> <hr/>	<hr/> <hr/>

**8. Creditors: amounts falling due within one year**

	2025 €	2024 €
<i>Other creditors</i>		
Accruals	2,337	2,537
<i>Taxation creditors</i>		
Corporation tax	-	-
	<hr/> <hr/>	<hr/> <hr/>

**THE IRISH RAILWAY RECORD SOCIETY COMPANY LIMITED BY GUARANTEE**

**NOTES ON THE ACCOUNTS**

**9. Reserves**

	Profit and loss account	Total
	€	€
<b>At 1 September 2024</b>	180,002	180,002
Profit for the year	2,473	2,473
<b>At 31 August 2025</b>	<b>182,475</b>	<b>182,475</b>
	<hr/>	<hr/>
<b>At 1 September 2023</b>	182,580	182,580
Deficit for the year	(2,578)	(2,578)
<b>At 31 August 2024</b>	<b>180,002</b>	<b>180,002</b>
	<hr/>	<hr/>

<b>10. Reconciliation of movements in members' funds</b>	2025	2024
	€	€
(Deficit) / Surplus for the year	2,473	(2,578)
Opening members' funds	180,002	182,580
Closing members' funds	<b>182,475</b>	<b>180,002</b>
	<hr/>	<hr/>

<b>11. Commitments and Contingent Liabilities</b>	2025	2024
	€	€

<b>11.1 Capital Commitments</b>		
Expenditure contracted for	Nil	Nil
Authorised by the directors but not contracted for	Nil	Nil
	<hr/>	<hr/>
	Nil	Nil

**11.2 Contingent Liabilities**

There were no contingent liabilities at the end of the financial year.

**12. Transactions involving Directors**

There were no transactions involving directors during the year.

**13. Approval of the Financial Statements**

The financial statements were approved by the directors on **6 JAN 2026**

**14. Post Balance Sheet Events**

There have been no significant events affecting the company since the year end.

**THE IRISH RAILWAY RECORD SOCIETY COMPANY LIMITED BY GUARANTEE**

**DETAILED PROFIT AND LOSS ACCOUNT  
FOR THE YEAR ENDED 31ST AUGUST 2025**

	<b>2025</b>	<b>2024</b>
	€	€
<b>Income</b>		
Subscriptions	47,559	43,352
Railtours	2,320	14,480
Book sales	3,236	4,500
Donations	5,365	2,048
Meetings income	787	5,676
	59,267	70,056
 <b>Expenditure</b>		
Journal production costs	26,557	26,470
Railtour costs	466	16,541
Heating	4,247	3,879
Meeting costs	2,334	6,999
Insurance	5,323	5,024
Maintenance and Security	2,442	3,311
Library and archives	1,248	1,696
Secretarial	512	625
Website Development	7,944	3,469
Accountancy	2,337	2,337
Bank charges	778	402
Loss / (Profit) on exchange	20	211
General expenses	-	148
Depreciation	355	355
Communications	2,833	1,779
	57,396	73,246
<b>Surplus/ (Deficit) for the year</b>	1,871	(3,190)