



## **HAMPSHIRE POLICE MALE VOICE CHOIR**

# **ANNUAL REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024**



**Registered Charity No 1139635**



# Annual Report and Accounts 2023/24

## Reference and Administrative Information

### Hon Chairman (to 26/07/23)

Dave Paul  
Killiecrankie  
222 Portsmouth Road  
Horndean  
PO8 9SZ

### Hon Chairman (from 26/07/23)

Richard Ironmonger  
39 Edington Close  
Bishops Waltham  
Hants  
SO32 1LX

### Hon Treasurer

Colin Thorpe  
36 Osborne View Road  
Hill Head, Fareham  
Hants  
PO14 3JN

### Charity Trustees 2023/24

Chairman Dave Paul/Richard Ironmonger  
Data/Technical Officer Geoff Culbertson  
  
Treasurer Colin Thorpe  
Secretary Chris Holland  
Librarian Jim Travers

### Committee Members 2023/24

Section Leaders Philip Wade  
(from 26/07/23) Mike Mortimore  
Terry Stevens  
Martin Lewis  
(to 26/07/23) Garry Jackson  
Vice Chairman Simon Baber  
Vice Chairman Nigel Cooper  
(from 26/07/23) Concert Secretary Dave Paul  
Social Secretary Ed Kopinski

### Other Choir Officers:

Ticket Coordinator David McDonald-Woods  
Choir Marshall Trevor Barnes/David McDonald-Woods  
Welfare Officer (Section Leaders)  
Quartermaster Malcolm Wallbridge  
Social Media Colin Thorpe/ Geoff Lawton

### Bank:

LloydsTSB  
St John's Centre  
Hedge End  
Southampton  
Hampshire SO30 4QU

### Music Team:

Musical Director Geoff Porter B.Ed (Hons)  
Accompanists Nigel Smith  
Sian Bibby-Hsia (also Assistant Musical Director)

**Musical Director** – Geoff Porter B.Ed (Hons).

**Chairman** – Richard Ironmonger  
[www.hampshirepolicechoir.org.uk](http://www.hampshirepolicechoir.org.uk)  
Registered Charity No 1139635



# ANNUAL REPORT 2023-2024

## STRUCTURE, GOVERNANCE AND MANAGEMENT:

The Choir's Constitution was adopted on 28th July 2010 and updated in November 2010, July 2013, July 2014, November 2014, July 2015, July 2016, July 2017, July 2019 and July 2022 at the respective Annual and Special General Meetings. The organisation and administration of the Choir are the responsibility of the Executive Committee elected by the members at the Annual General Meeting held in July each year. Some of the Committee members are Trustees of the Choir as a charity.

## OBJECTIVES AND ACTIVITIES:

The Objects of the Choir are 'To promote, improve, develop and maintain public interest in choral music by the presentation of concerts and other activities involving or relating to choral music'.

The Choir rehearses weekly and presents approximately 8 to 10 concerts a year, usually in conjunction with a charity or local organisation. The host charity/organisation is responsible for booking an appropriate venue (with the advice and approval of the Choir) and for selling tickets and programmes. The host charity/organisation retains the concert receipts, making an agreed contribution towards the Choir's expenses. On occasions the Choir organises a concert on its own behalf. The Choir has taken part in choral festivals, competitions and exchanges with other choirs, in the United Kingdom and abroad.

## REPORT ON ACHIEVEMENTS AND PERFORMANCE:

The concert programme during the concert year to 31st July 2024 included:-

### 2023

21 October; "Hampshire in Harmony", combined choirs at Thornden Hall Eastleigh, fundraiser for Hampshire and Isle of Wight Air Ambulance

19 November; Hampshire Constabulary Road Deaths Memorial Service

3 December; Hampshire Constabulary Christmas Concert, Aldershot\*

### 2024

13 April; St. Peter's Church, Titchfield\*, with Epsom mvc

16 May; De La Warr Pavilion, Bexhill on Sea\*

17 May; Bodiam Castle\*

18 May; St. Mary's Church, Rye\*

12 June; St George's Church, Waterlooville\*

6 July; Hampshire Constabulary Families Day

The concerts marked \* were given in aid of the host charities/organisers. The choir keeps no record of the amounts raised by the charities which host its concerts.

Each year the choir nominates a charity for which it raises funds. Every other year the choir sponsors a young singer, providing singing opportunities and help with development.

Other events included Quiz Night, Christmas Soiree and Summer Party. The Choir has also successfully held two Open Evenings during the year to encourage recruitment of new members.

The most recent recording of the Choir was made at Holy Trinity Church, Gosport in April 2022.



## ANNUAL REPORT 2023-2024

During the year Choristers were issued with new uniforms. This is a costly item, also involving significant organisation, but it is very important to presentation at concerts.

The Income and Expenditure Accounts, Notes and Financial Review are included.

The Choir would like to thank the Music Team, without whom successful concerts and events could not take place.

Richard Ironmonger  
Chairman  
June 2024

### FINANCIAL REVIEW FOR 2023-2024

The Choir began its financial year with total unrestricted funds of £28,821 and ended the year with total unrestricted funds of £15,007, a decrease of £13,814. The main reason for the decrease of funds was the purchase of new Choir uniforms. In addition at the end of the year £8,829 was held in a designated fund to cover the outstanding costs of the Hastings area tour in May 2024. As the annual turnover of the Choir was less than £25,000 in 2023-2024 Independent Examination of the Accounts is not legally required by the Charity Commission but is desirable.

On 3 October 2011 the Committee adopted the following policy on reserves and also an expenses policy:

“The target range for reserves will be in the range £5,000 - £15,000. At least £5,000 will be held in readily accessible deposits to meet the cash flow needs and risks in relation to receipts. Where the reserves exceed £5,000 the Committee will consider the specific reasons for the excess and for what period that excess sum may be invested to achieve optimum investment returns.”

The Choir is facing some increased costs, particularly in relation to rehearsal space hire.

Choir members are all volunteers and derive no financial benefit from membership. Choir members paid a subscription of £130 in 2023 (£120 in 2022 including a £20 Social Tote). The Choir thank Colin Thorpe, who acted as Treasurer for the Choir, for his work throughout the year.

The Accounts for the year have been approved by the Trustees.

Signed: 

Chairman

Signed: 

Treasurer

Dated 13 July 2024



# ANNUAL REPORT 2023-2024

## INDEPENDENT EXAMINER'S REPORT

I report on the accounts of the Hampshire Police Male Voice Choir for the year ended 31 March 2024 which are set out in this document.

### **Respective responsibilities of the Hampshire Police Male Voice Choir and examiner**

The trustees of the Hampshire Police Male Voice Choir are responsible for the preparation of the financial statements. You consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the 2011 Act) and that an independent examination, although not required by Charity Commission rules, is desirable.

It is my responsibility to:

- (i) examine the accounts under the Regulations and section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission under section 145(5)(b) of the Act. That examination includes a review of the accounting records kept by the Hampshire Police Male Voice Choir and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respects the requirements:
  - (i) to keep accounting records in accordance with section 130 of the 2011 Act:  
and
  - (ii) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act  
have not been met: or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

A handwritten signature in black ink that reads "Nigel Smith".

Nigel Smith BSc(Econ), CPFA,  
2 Dover Close  
FAREHAM, Hants. PO14 3SU  
Dated: 14 July 2024

## Statement of Financial Activities for the year ended 31 March 2024

(see pages 7 and 8 for analysis)

	Unrestricted funds	Designated funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
<b>Income and endowments from:</b>						
Donations and legacies	£8,826.14	£400.00	—	—	£9,226.14	£16,569.41
Income from charitable activities	£1,483.10	£13,253.02	—	—	£14,736.12	£2,833.00
Other trading activities	—	—	—	—	—	£575.00
Investments	£119.41	—	—	—	£119.41	£68.96
Other income	£19.16	—	—	—	£19.16	£2,225.00
<b>Total income</b>	<b>£10,447.81</b>	<b>£13,653.02</b>	<b>—</b>	<b>—</b>	<b>£24,100.83</b>	<b>£22,271.37</b>
<b>Expenditure on:</b>						
Raising funds	£80.00	—	—	—	£80.00	£497.00
Expenditure on charitable activities	£24,037.72	£4,279.35	£2,000.00	—	£30,317.07	£17,149.75
Other expenditure	£741.55	—	—	—	£741.55	£3,219.33
<b>Total expenditure</b>	<b>£24,859.27</b>	<b>£4,279.35</b>	<b>£2,000.00</b>	<b>—</b>	<b>£31,138.62</b>	<b>£20,866.08</b>
<b>Net income / (expenditure) resources before transfer</b>	<b>(£14,411.46)</b>	<b>£9,373.67</b>	<b>(£2,000.00)</b>	<b>—</b>	<b>(£7,037.79)</b>	<b>£1,405.29</b>
<b>Transfers</b>						
Gross transfers between funds - in	£597.68	—	—	—	£597.68	—
Gross transfers between funds - out	—	(£597.68)	—	—	(£597.68)	—
<b>Net movement in funds</b>	<b>(£13,813.78)</b>	<b>£8,775.99</b>	<b>(£2,000.00)</b>	<b>—</b>	<b>(£7,037.79)</b>	<b>£1,405.29</b>
<b>Total funds brought forward</b>	<b>£28,821.25</b>	<b>£53.01</b>	<b>£2,000.00</b>	<b>—</b>	<b>£30,874.26</b>	<b>£29,468.97</b>
<b>Total funds carried forward</b>	<b>£15,007.47</b>	<b>£8,829.00</b>	<b>—</b>	<b>—</b>	<b>£23,836.47</b>	<b>£30,874.26</b>

## Balance sheet as at 31 March 2024

(see pages 9 – 12 for notes)

	Total funds	Prior year funds
<b>Current assets</b>		
Debtors	£2,925.00	£1,237.50
Cash at bank and in hand	£21,105.82	£30,358.98
	<b>£24,030.82</b>	<b>£31,596.48</b>
<b>Liabilities</b>		
Creditors: Amounts falling due in one year	£194.35	£722.22
	<b>£194.35</b>	<b>£722.22</b>
<b>Total net assets less liabilities</b>	<b>£23,836.47</b>	<b>£30,874.26</b>
<b>Represented by</b>		
<b>Unrestricted</b>		
General fund	£15,007.47	£28,821.25
<b>Designated</b>		
Major Events	—	—
Social	—	£53.01
Tours	£8,829.00	—
<b>Restricted</b>		
Honoraria Fund	—	—
Uniforms	—	£2,000.00
<b>Total Funds</b>	<b>£23,836.47</b>	<b>£30,874.26</b>

**Analysis of income and expenditure for the year ended 31 March 2024****INCOME****Donations and legacies**

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>Total</u>	
					<u>This year</u>	<u>Last year</u>
Members Subscriptions	£6,495.00	—	—	—	£6,495.00	£6,195.00
Tax Refund on Gift Aid	£1,537.50	—	—	—	£1,537.50	£1,237.50
Sponsorship	—	£400.00	—	—	£400.00	—
Donations from Members	£793.64	—	—	—	£793.64	£7,126.16
Other donations	—	—	—	—	—	£2,010.75
<b>Total</b>	<b>£8,826.14</b>	<b>£400.00</b>	<b>—</b>	<b>—</b>	<b>£9,226.14</b>	<b>£16,569.41</b>

**Income from charitable activities**

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>Total</u>	
					<u>This year</u>	<u>Last year</u>
Concert income	£500.00	—	—	—	£500.00	£650.00
Concert Tours	—	£9,581.02	—	—	£9,581.02	£1,672.00
Major Concerts	—	£3,672.00	—	—	£3,672.00	—
Sales - CDs and tapes	—	—	—	—	—	£10.00
Music Sales	£932.10	—	—	—	£932.10	£358.00
Uniforms	£51.00	—	—	—	£51.00	£143.00
<b>Total</b>	<b>£1,483.10</b>	<b>£13,253.02</b>	<b>—</b>	<b>—</b>	<b>£14,736.12</b>	<b>£2,833.00</b>

**Other trading activities**

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>Total</u>	
					<u>This year</u>	<u>Last year</u>
Quiz night	—	—	—	—	—	£575.00
<b>Total</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>£575.00</b>

**Investments**

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>Total</u>	
					<u>This year</u>	<u>Last year</u>
Interest	£119.41	—	—	—	£119.41	£68.96
<b>Total</b>	<b>£119.41</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>£119.41</b>	<b>£68.96</b>

**Other income**

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>Total</u>	
					<u>This year</u>	<u>Last year</u>
Annual Dinner	—	—	—	—	—	£1,955.00
Sundry Income	£19.16	—	—	—	£19.16	£270.00
<b>Total</b>	<b>£19.16</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>£19.16</b>	<b>£2,225.00</b>

<b>INCOME TOTAL</b>	<b>£10,447.81</b>	<b>£13,653.02</b>	<b>—</b>	<b>—</b>	<b>£24,100.83</b>	<b>£22,271.37</b>
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**EXPENDITURE****Raising funds**

	<b>Unrestricted</b>	<b>Designated</b>	<b>Restricted</b>	<b>Endowment</b>	<b>Total</b>	
					<b>This year</b>	<b>Last year</b>
Quiz night	—	—	—	—	—	£317.00
Social Tote	£80.00	—	—	—	£80.00	£180.00
<b>Total</b>	<b>£80.00</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>£80.00</b>	<b>£497.00</b>

**Expenditure on charitable activities**

	<b>Unrestricted</b>	<b>Designated</b>	<b>Restricted</b>	<b>Endowment</b>	<b>Total</b>	
					<b>This year</b>	<b>Last year</b>
Concert Expenses	—	—	—	—	—	£137.75
Major Concerts	—	£2,692.07	—	—	£2,692.07	—
Concert Tours	—	£220.00	—	—	£220.00	£1,633.56
Music	£1,353.09	—	—	—	£1,353.09	£975.06
Uniforms	£13,858.75	—	£2,000.00	—	£15,858.75	£392.36
Donations	£145.00	£1,367.28	—	—	£1,512.28	£528.00
Music Team	£4,712.63	—	—	—	£4,712.63	£4,293.53
Member Travel Expenses	—	—	—	—	—	£7,264.40
Subscriptions	£378.26	—	—	—	£378.26	£463.35
Insurance	£104.00	—	—	—	£104.00	£99.00
Piano Tuning	£75.00	—	—	—	£75.00	—
Hire of Rehearsal Hall	£2,275.00	—	—	—	£2,275.00	£1,270.00
Equipment	£1,135.99	—	—	—	£1,135.99	—
Website Fees	—	—	—	—	—	£92.74
<b>Total</b>	<b>£24,037.72</b>	<b>£4,279.35</b>	<b>£2,000.00</b>	<b>—</b>	<b>£30,317.07</b>	<b>£17,149.75</b>

**Other expenditure**

	<b>Unrestricted</b>	<b>Designated</b>	<b>Restricted</b>	<b>Endowment</b>	<b>Total</b>	
					<b>This year</b>	<b>Last year</b>
Annual Dinner	—	—	—	—	—	£2,637.64
Social Events	—	—	—	—	—	£104.35
Cards and Gifts	£79.37	—	—	—	£79.37	£128.86
Printing and Stationery	£516.33	—	—	—	£516.33	£308.93
Bank Charges	£0.87	—	—	—	£0.87	—
Sundry Expenditure	£144.98	—	—	—	£144.98	£39.55
<b>Total</b>	<b>£741.55</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>£741.55</b>	<b>£3,219.33</b>

<b>EXPENDITURE TOTAL</b>	<b>£24,859.27</b>	<b>£4,279.35</b>	<b>£2,000.00</b>	<b>—</b>	<b>£31,138.62</b>	<b>£20,866.08</b>
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<b>NET INCOME/(EXPENDITURE)</b>	<b>(£14,411.46)</b>	<b>£9,373.67</b>	<b>(£2,000.00)</b>	<b>—</b>	<b>(£7,037.79)</b>	<b>£1,405.29</b>
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## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

### 1 ACCOUNTING POLICIES

The financial statements have been prepared on an accruals basis in accordance with the Charities Act 2011 together with applicable accounting standards and the Statement of Recommended Practice with applicable accounting standard FRS 102.

The financial statements have been prepared under the historical cost convention, except for the valuation of investment assets which, if applicable, would be shown at market value.

#### Funds

General funds represent the funds that are not subject to any restriction regarding their use and are available to be used for ordinary choir purposes. Funds designated for a particular purpose by the trustees are also unrestricted but there are currently no designated funds.

Restricted funds can only be used for the purposes specified. In 2022-2023 there were no restricted funds. There are no endowment funds.

The accounts include transactions, assets and liabilities for which the choir is responsible in law.

#### Incoming resources

<b>Recognition of incoming resources</b>	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> <li>• the charity becomes entitled to the resources;</li> <li>• the trustees are virtually certain they will receive the resources; and</li> <li>• the monetary value can be measured with sufficient reliability.</li> </ul>
<b>Incoming resources with related expenditure</b>	<p>Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA,</p>
<b>Grants and donations</b>	<p>Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.</p>
<b>Tax reclaims on donations and gifts</b>	<p>Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.</p>
<b>Contractual income and performance related grants</b>	<p>This is only included in the SoFA once the related goods or services have been delivered.</p>
<b>Gifts in kind</b>	<ul style="list-style-type: none"> <li>• Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.</li> <li>• Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.</li> <li>• Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.</li> </ul>



## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

<b>Donated services and facilities</b>	These are only included where the benefit to the charity is reasonably quantifiable, measurable and material.
<b>Volunteer help</b>	The value of voluntary help received is not included in the accounts but the choir provides much voluntary help to Hampshire Constabulary in its many and varied activities, including attending events and performing on demand, displays and presentations at concerts. In a normal year “volunteer hours” amount to about 7,000 hours. The independent examination of the accounts is carried out on a voluntary basis.
<b>Investment income</b>	This is included in the accounts when receivable.
<b>Investment gains and losses</b>	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.
<b>Expenditure and Liabilities</b>	
<b>Liability recognition</b>	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
<b>Grants with performance conditions</b>	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.
<b>Grants payable without performance conditions</b>	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met by the charity.
<b>Support Costs</b>	There are no support costs allocated to headings.
<b>Value Added Tax</b>	Irrecoverable Value Added Tax is included in the cost of items reported in the statement of financial activities
<b>Assets</b>	
<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least £2,000. They are valued at cost or a reasonable value on receipt. All the assets purchased before 1 April 2012 have been written off to revenue and these include an upright piano (cost not known), PA system (cost approx £500), music stand and some other minor assets including music, sweatshirts and polo shirts. Uniforms are not capitalised.
<b>Investments</b>	Investments quoted on a recognised stock exchange would be valued at market value at the year end. Other investment assets would be included at trustees' best estimate of market value.



## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

**Stocks** There are no material stocks, other than uniforms held by Choristers.

### Current Assets

Amounts owing at 31 March are shown as debtors less any necessary provision for amounts that may prove uncollectable.

Cash at the Bank and in hand of £21,105.82 at 31/3/2024 includes a Lloyds Bank current account (£14,857.82), a Shawbrook Bank Charities Aid Foundation 60 Day Notice Account (£6,208.00) and cash in hand (£40.00).

## 2. PAYMENTS TO TRUSTEES AND EMPLOYEES

**Payments to Trustees** A total of £115 was paid for expenses incurred by trustees. Trustee expenses paid relate to costs incurred relating to the work of the trustees e.g. stamps, printer ink and stationery. In addition trustees were reimbursed for proper invoiced choir expenses initially paid by trustees and then reimbursed.

**Employees emoluments** The Choir has no employees

## 3. DEBTORS

DEBTORS	2024	2023
Gift Aid on subscriptions	£2,775.00	£1,237.50
Prepayment & Accrued Interest	-	-
Other Debtors	£150.00	-
<b>TOTAL</b>	<b>£2,925.00</b>	<b>£1,237.50</b>

## 4 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

CREDITORS	2024	2023
Deferred Income	-	-
Accruals of Utility & Other Costs	-	-
Other Creditors	£194.35	£722.22
<b>TOTAL</b>	<b>£194.35</b>	<b>£722.22</b>



## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

### 5. YEAR END COMMITMENTS

The Choir had organised a Tour to the Hastings area in May 2024 and the costs of that Tour to be paid in 2024/2025 are provided for in the Designated Fund.

### 6. FUND DETAILS

The following funds are operated:-

<b>General Fund</b>	For all unrestricted funds
<b>Designated</b>	Choir Tours and Major Concerts or Social Events. The Designated Fund at 31 March 2024 was solely for the Choir Tour
<b>Restricted</b>	Funds received for replacement uniforms spent in 2023/24
<b>Endowment</b>	There are no endowment funds

### 7. INCOME AND EXPENDITURE NOTES

Donations paid in the year were to Hampshire Air Ambulance (£1,367) and also to National Coastwatch Institution (£673 - partly collected in 2022/23).

Music Team expenditure relates to Honoraria and Travelling Expenses for the Musical Director and Assistant Musical Director. The basis of payment for honoraria is quarterly in advance,

### 8. RELATED PARTY TRANSACTIONS

There are no related party transactions.

### 9. EXCEPTIONAL ITEMS

None.