

KING DAVID RELIGIOUS EDUCATION SUPPORT

England & Wales · Charity number 1130333

Details

Other names KDRES

Status Registered

Legal form Other

Registered 2009-06-25

Register [View on the Charity Commission register](#)

Contact

Address 48 Colebourne Road
Birmingham
B13 0EY

Phone 01217778232

Email BARRY@HENLEYFAMILY.ORG

Activities

Objects: THE OBJECT OF THE CHARITY SHALL BE:(A) TO ADVANCE THE EDUCATION OF THE PUPILS OF THE KING DAVID PRIMARY SCHOOL, BIRMINGHAM, IN THE SUBJECTS OF:-Çó JEWISH KNOWLEDGE AND PRACTICE-Çó CLASSICAL AND MODERN HEBREW, AND-Çó ANY OTHER SUBJECT THE TRUSTEES MAY ADD TO THIS LIST.(B) TO ADVANCE THE OBSERVANCE OF JUDAISM

Activities: The charity asks parents of children who are participating in Jewish Education at the school to make voluntary donations towards the cost of tuition. The charity also receives donations from communal organisations, charitable trusts, and donors who are not parents of pupils. The accumulated funds are transferred to the school to assist in the payment of teachers in the field of Jewish Education.

Classification

- **How:** Makes Grants To Organisations
- **What:** Education/training, Religious Activities
- **Who:** Children/young People

Geography

- **Area of benefit:** BIRMINGHAM
- Birmingham City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£11,086	£13,000	-	-
2024-08-31	£16,521	£10,504	-	-
2023-08-31	£20,142	£20,780	-	-
2022-08-31	£23,673	£24,099	-	-
2021-08-31	£29,810	£30,068	-	-
2020-08-31	£26,966	£36,000	-	-

Trustees

Name	Role	Appointed
Dr BARRY HENLEY	Chair	
DR Michael Wolffe		
ERICA HAZEL BARNETT		
Geoffrey Ian Clements		2021-02-11

KING DAVID RELIGIOUS EDUCATION SUPPORT

England & Wales - Charity number 1130333

Accounts

King David Religious Education Support

Report of the Trustees for the year ended 31st August 2021

The Trustees present their annual report and accounts for the year ended 31st August 2021 and confirm they comply with the Charities Act 1993, as amended by the Charities Act 2006, the Constitution of KDRES, and the Charities Act SORP 2005.

Reference and Administrative information

Charity name	King David Religious Education Support
Charity Registration Number	1130333
Address	48 Colebourne Road Billesley Birmingham B13 0EY

Trustees

Erica Hazel Barnet
Geoffrey Clements
Barry Stephen Henley
Michael Wolffe

Bankers

Barclays
15 Colmore Row
Birmingham
B3 2BY

Independent examiner

Stephen J Hands
Tan-Y-Mynydd
Stad Gwastadgoed Isaf
Llwyngwrl
Gwynedd
LL37 2LA

King David Religious Education Support

Report of the Trustees for the year ended 31st August 2021

Structure, Governance, and Management

Governing Document

King David Religious Education Support is constituted as a charity registered with the Charity Commission in June 2009 under Charity Number 1130333. It is governed by a Constitution last updated in May 2009.

Organisational Structure

The charity trustees are responsible for the general control and management of the charity. The trustees give their time freely and receive no remuneration or other financial benefits.

The trustees meet annually to take decisions relating to the activities of the charity. There are no sub-committees.

Recruitment and appointment of trustees

The trustees are members or former members of the King David School Governing Body. Trustees are selected because of their relationship with the school and evidence of participation in the life of the school. Trustees shall have competences in finance, or third sector organisations, or professional involvement in education.

Induction and training of trustees

New trustees are given copies of the Constitution. A number of publications from the Charity Commission in hard copy or electronic form are provided including the guidance on charities and the public benefit and on the advancement of religion for the public benefit.

Risk Management

The trustees have assessed the risks the charity faces which relate the level of continuing donations to the charity. The trustees review the risks at their meetings and consider that they are negligible as the charity has no costs and all income is passed on to the school. All risk is therefore transferred to the school which adjusts its expenditure to meet its income each year in conformity with guidance from the local education authority.

Objectives and activities

Our objectives

These are set out in our Constitution and are:

- a) To advance the education of the pupils of the King David Primary School, Birmingham, in the subjects of:
 - Jewish knowledge and practice
 - Classical and Modern Hebrew, and
 - any other subject the Trustees may add to this list.
- b) To advance the observance of Judaism

Our activities

The charity asks parents of children who are participating in Jewish Education at the school to make voluntary donations towards the cost of tuition. The charity also receives donations from communal organisations, charitable trusts, and individual donors who are not parents of children at the school. Once or twice a year the accumulated funds are transferred to the school to assist in the payment of teachers in the field of Jewish Education. As Governors or former Governors of the school the trustees have detailed knowledge of the nature and the quality of the Jewish Education provided and review the standard achieved by pupils in OFSTED (Department for Education) and Pikuach (Board of Deputies of British Jews) inspections. The pupils are aged from 3 years old in the nursery to 11 years old. The school is voluntary-aided and its Foundation is the Birmingham Hebrew Congregation. However, it admits pupils from all backgrounds and religions.

Statement of compliance with the duty in section 4 of Charities Act 2006

In setting our objectives and planning our activities, the trustees have given careful consideration to the Charity Commission's general guidance on public benefit and in particular to its supplementary public benefit guidance on advancing education.

Financial review

The trustees' policy is to transfer to the school all accumulated funds once or twice a year leaving only a small positive balance in our account.

Principal Funding Sources

The charity's only source of funding is voluntary donations. Our income of £29,810 came from parents (£3,360); communal organisations (£8,500); fundraising from educational charities (£16,887); and the receipt of Gift Aid (£1,063). The level of donations from communal organisations was lower than the previous year due to Covid-19. The trustees wish to thank Mrs Simone Schehtman, our volunteer fundraiser, who raises funds from charitable trusts and other sources, for her efforts.

Investments

The charity has no investments.

Statement of Trustees' responsibilities

The charity trustees are responsible for preparing an annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards.

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements

- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 1993, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Constitution. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees for the purposes of charity law who served during the year and up to the date of this report are set out on page 1.

Approved by the trustees and signed on its behalf by:

Dr Barry Henley
22nd June 2022

**KING DAVID RELIGIOUS
EDUCATION SUPPORT**

Registered Charity

No: 1130333

Report and Accounts

**For the year ended 31st August
2021**

S J Hands Maat

Accountant

Tan-Y-Mynydd

Stad Gwastadgoed Isaf

Llwyngwriil

Gwynedd

LL37 2LA

Independent Examiner's Report of the Trustees of

The King David Religious Education Support

I report on the accounts of the trustees for the year ended 31st August 2021 which are set out on the following pages.

Respective Responsibilities of the Trustees and Examiner.

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for the year under Section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. It is my responsibility to:

- a) Examine the accounts under Section 145 of the Charities Act,
- b) To follow the procedures laid down in the general directions given by the Charity Commission under Section 145(5)(b) of the Charities Act, and
- c) To state whether matters have come to my attention.

Basis of Independent Examiner's Statement

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with these records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would require 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;

- (1) Which gives me reasonable cause to believe that in, any material respect, the requirements;
 - (a) To keep accounting records in accordance with Section 130 of the Charities Act: and
 - (b) To prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
- (2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Tan-Y-Mynydd
Stad Gwastadgoed Isaf
Llwyngwriil
Gwynedd
LL37 2LA

22nd June 2022
Hands

Stephen J
Accountant

**Statement of Financial Activities - Account for the year ended 31st
August 2021**

2020				
£		<u>Income</u>	£	£
3,963		Donations from King David School Parents		3,36 0
12,100		Other Donations and Fund raising		16,8 87
2,925		Birmingham Central Synagogue		2,00 0
7,000		Birmingham Hebrew Congregation		6,50 0
<u>978</u>		Gift Aid		<u>1,06</u> <u>3</u>
26,966				29,8 10
		<u>Expenditure</u>		
	86	Expenses on Fund raising	68	
<u>36,086</u>	<u>36,000</u>	Contributions to King David School	<u>30,000</u>	<u>30,0</u> <u>68</u>
(9,120)		<u>Net Surplus/(Deficit) for the year</u>		(258)
=====				===== ===== =====
		<u>Balance Sheet as at 31st August 2021</u>		
		<u>Assets</u>		
4,141		Debtors: Gift Aid		4,14 1
<u>756</u>		Cash at Barclays Bank		<u>498</u>
4,897				4,63 9
<u>Nil</u>		Liabilities: Creditors		<u>Nil</u>
4,897				4,63 9
=====				===== ===== =====
		<u>Represented by:</u>		
		<u>Accumulation Income and Expenditure Account</u>		
14,017		Balance as at 1 st September 2020		4,89 7
(9,120)		Net Surplus/(Deficit) for the year		(258)
<u>4,897</u>				<u>4,63</u> <u>9</u>

Trustee (Signed - Dr Barry Henley)

King David Religious Education Support.

Notes to the Accounts

1. Accounting Policies

a: Basis of preparation

The Financial statements have been prepared under the historic cost convention. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting by Charities 2015 FRSSSE. The following are the accounting policies which have been applied in dealing with material items:

b: Funds structure

All funds are unrestricted. The charity has not designated any funds for a specific purpose.

c: Incoming resources.

All incoming resources are recognised once the charity has entitlement to the resources. It is certain the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability. Voluntary donations are included in the statement of financial activities when receivable. The charity does not receive any grants, donated services, or investment income. The charity has no trading activity.

d: Resources expended.

Liabilities are recognised as resources expended as soon as there is legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under the headings that aggregate all costs related to the category.

e: Irrecoverable VAT.

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

f: Allocation of overhead and support costs, costs of generating funds, costs of charitable activities, Governance costs, purchase of fixed assets and depreciation, and pensions.

No costs were incurred and no assets purchased. No assets are held and there is no depreciation. There are no employees and no pension obligations.

2. Related part transactions and trustee remuneration.

Trustees received no emoluments (2020: £nil) and did not claim any expenses (2020: £nil)

KING DAVID RELIGIOUS EDUCATION SUPPORT

England & Wales - Charity number 1130333

Accounts

King David Religious Education Support

Report of the Trustees for the year ended 31 August 2020

The Trustees present their annual report and accounts for the year ended 31 August 2020 and confirm they comply with the Charities Act 1993, as amended by the Charities Act 2006, the Constitution of KDRES, and the Charities Act SORP 2005.

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Barry Stephen Henley
Michael Wolffe

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Barclays
15 Colmore Row Birmingham
B3 2BY

Independent examiner

Stephen J Hands
45 Northbrook Road,
Solihull,
West Midlands,
B90 3NP.

King David Religious Education Support
Report of the Trustees for the year ended 31 August 2020

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The trustees meet annually to take decisions relating to the activities of the charity. There are no sub-committees.

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The trustees are members or former members of the King David School Governing Body. Trustees are selected because of their relationship with the school and evidence of participation in the life of the school. Trustees shall have competences in finance, or third sector organisations, or professional involvement in education.

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New trustees are given copies of the Constitution. A number of publications from the Charity Commission in hard copy or electronic form are provided including the guidance on charities and the public benefit and on the advancement of religion for the public benefit.

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The trustees have assessed the risks the charity faces which relate the level of continuing donations to the charity. The trustees review the risks at their meetings and consider that they are negligible as the charity has no costs and all income is passed on to the school. All risk is therefore transferred to the school which adjusts its expenditure to meet its income each year in conformity with guidance from the local education authority.

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Statement of compliance with the duty in section 4 of Charities Act 2006

In setting our objectives and planning our activities, the trustees have given careful consideration to the Charity Commission's general guidance on public benefit and in particular to its supplementary public benefit guidance on advancing education.

Financial review

The trustees' policy is to transfer to the school all accumulated funds once or twice a year leaving only a small positive balance in our account.

Principal Funding Sources

The charity's only source of funding is voluntary donations. Our income of £26,966 came from parents (£3,963); communal organisations (£9,925); fundraising from educational charities (£12,100); and the receipt of Gift Aid (£978). The level of donations from communal organisations was lower than the previous year due to Covid-19. The trustees wish to thank Mrs Simone Schehtman, our volunteer fundraiser, who raises funds from charitable trusts and other sources, for her efforts.

Investments

The charity has no investments.

Statement of Trustees' responsibilities

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comply with the Charities Act 1993, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Constitution. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees for the purposes of charity law who served during the year and up to the date of this report are set out on page 1.

Approved by the trustees and signed on its behalf by:

Dr Barry Henley
10th February 2021

KING DAVID RELIGIOUS EDUCATION SUPPORT

Registered Charity

No: 1130333

Report and Accounts

For the year ended 31st August 2020

S J Hands Maat

Accountant

45 Northbrook Road

Solihull

West Midlands

B90 3NP

Independent Examiner's Report of the Trustees of

The King David Religious Education Support

I report on the accounts of the trustees for the year ended 31st August 2020 which are set out on the following pages.

Respective Responsibilities of the Trustees and Examiner.

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for the year under Section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- a) Examine the accounts under Section 145 of the Charities Act,
- b) To follow the procedures laid down in the general directions given by the Charity Commission under Section 145(5)(b) of the Charities Act, and
- c) To state whether matters have come to my attention.

Basis of Independent Examiner's Statement

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with these records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would require 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.

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 - (a) To keep accounting records in accordance with Section 130 of the Charities Act: and
 - (b) To prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
- (2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

45 Northbrook Road,
Solihull,
West Midlands,
B90 3NP.

10 February 2021

Stephen J Hands
Accountant

Statement of Financial Activities - Account for the year ended 31st August 2020

2019				
£		<u>Income</u>	£	£
7,140		Donations from King David School Parents.		3,963
2,250		Other Donations and Fund raising.		12,100
3,900		Birmingham Central Synagogue		2,925
12,000		Birmingham Hebrew Congregation		7,000
<u>1,726</u>		Gift Aid		<u>978</u>
27,016				26,966
		<u>Expenditure</u>		
	38	Expenses on Fund raising	Nil	
<u>20,038</u>	<u>20,000</u>	Contributions to King David School	<u>36,000</u>	<u>36,000</u>
6,978		<u>Net Surplus/(Deficit) of Income for the year</u>		(9,120)
=====				=====

Balance Sheet as at 31 August 2020

		<u>Assets.</u>		
4,141		Debtors: Gift Aid		4,141
<u>9,876</u>		Cash at Barclay's Bank		<u>756</u>
14,017				4,897
<u>Nil</u>		Liabilities: Creditors		<u>Nil</u>
14,017				4,897
=====				=====

Represented by:

Accumulation Income and Expenditure Account

7,039		Balance as at 1 st September 2019		14,017
<u>6,978</u>		Net Surplus/(Deficit) for the year		<u>(9,120)</u>
14,017				4,897
=====				=====

Trustee (signed Dr B Henley)

King David Religious Education Support.

Notes to the Accounts

1: Accounting Policies

a: Basis of preparation

The Financial statements have been prepared under the historic cost convention. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting by Charities 2015 FRSE. The following are the accounting policies which have been applied in dealing with material items:

b: Funds structure

All funds are unrestricted. The charity has not designated any funds for a specific purpose.

c: Incoming resources.

All incoming resources are recognised once the charity has entitlement to the resources. It is certain the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability. Voluntary donations are included in the statement of financial activities when receivable. The charity does not receive any grants, donated services, or investment income. The charity has no trading activity.

d: Resources expended.

Liabilities are recognised as resources expended as soon as there is legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under the headings that aggregate all costs related to the category.

e: Irrecoverable VAT.

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

f: Allocation of overhead and support costs, costs of generating funds, costs of charitable activities, Governance costs, purchase of fixed assets and depreciation, and pensions.

No costs were incurred and no assets purchased. No assets are held and there is no depreciation. There are no employees and no pension obligations.

2: Related part transactions and trustee remuneration.

Trustees received no emoluments (2019: £nil) and did not claim any expenses (2019: £nil)

3: Corporation Tax.

The charity is exempt from tax on income and gains falling within Section 505 of the Taxes Act 1988 or Section 252 of the Taxation of Chargeable Gains Act 1992 to the extent these are applied to its charitable objects. No tax charges have arisen in the charity.

4: Independent examination of the accounts.

The independent examiner waived their fee.

5: Staff costs.

There are no employees.

6: Fixed assets: Tangible assets.

There are no fixed assets.

King David Religious Education Support.

Notes to the Accounts (continued)

7: Analysis of debtors.

	2020	2019
Prepayments and accrued income.	£ 4,141	£ 4,141
	=====	=====

8: Analysis of creditors.

There were no creditors. (2019 £nil)

9: Analysis of charitable funds.

Analysis of fund movements	Balance b/f	Incoming resources.	Resources expended.	Balance c/f
Unrestricted funds	£ 14,017	£ 26,966	£ <u>36,000</u>	£4,897

KING DAVID RELIGIOUS EDUCATION SUPPORT

Registered Charity

No: 1130333

Report and Accounts

For the year ended 31st August 2020

S J Hands Maat

Accountant

45 Northbrook Road

Solihull

West Midlands

B90 3NP

Independent Examiner's Report of the Trustees of

The King David Religious Education Support

I report on the accounts of the trustees for the year ended 31st August 2020 which are set out on the following pages.

Respective Responsibilities of the Trustees and Examiner.

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Basis of Independent Examiner's Statement

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with these records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would require 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

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Statement of Financial Activities - Account for the year ended 31st August 2020

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14,017				4,897
<u>Nil</u>		Liabilities: Creditors		<u>Nil</u>
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Represented by:

Accumulation Income and Expenditure Account

7,039		Balance as at 1 st September 2019		14,017
<u>6,978</u>		Net Surplus/(Deficit) for the year		<u>(9,120)</u>
14,017				4,897
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Trustee (signed Dr B Henley)

King David Religious Education Support.

Notes to the Accounts

1: Accounting Policies

a: Basis of preparation

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Liabilities are recognised as resources expended as soon as there is legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under the headings that aggregate all costs related to the category.

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Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

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No costs were incurred and no assets purchased. No assets are held and there is no depreciation. There are no employees and no pension obligations.

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Trustees received no emoluments (2019: £nil) and did not claim any expenses (2019: £nil)

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The charity is exempt from tax on income and gains falling within Section 505 of the Taxes Act 1988 or Section 252 of the Taxation of Chargeable Gains Act 1992 to the extent these are applied to its charitable objects. No tax charges have arisen in the charity.

4: Independent examination of the accounts.

The independent examiner waived their fee.

5: Staff costs.

There are no employees.

6: Fixed assets: Tangible assets.

There are no fixed assets.

King David Religious Education Support.

Notes to the Accounts (continued)

7: Analysis of debtors.

	2020	2019
Prepayments and accrued income.	£ 4,141	£ 4,141
	=====	=====

8: Analysis of creditors.

There were no creditors. (2019 £nil)

9: Analysis of charitable funds.

Analysis of fund movements	Balance b/f	Incoming resources.	Resources expended.	Balance c/f
Unrestricted funds	£ 14,017	£ 26,966	£ <u>36,000</u>	£4,897
