

SameYou

Charity No. 1170102

Trustees' Report and Unaudited Accounts

30 September 2025

SameYou

Contents

	Pages
Trustees' Annual Report	2 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Statement of Cash flows	9
Notes to the Accounts	10 to 16
Detailed Statement of Financial Activities	17 to 18

SameYou

Trustees Annual Report

The trustees present their report with the unaudited financial statements of the charity for the year ended 30 September 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1170102

Trustees

The following trustees served during the year:

E. Clarke

S. Lopez (Resigned 1 December 2025)

H.T. Marsh

D. Putrino

Accountants

Solutions Accountancy & Bookkeeping Ltd

1 The Mews

Little Brunswick Street

Huddersfield

HD1 5JL

OBJECTIVES AND ACTIVITIES

The Trustees are pleased to present their annual report with the financial statement of the Charity for the year ending 30th September 2025. These are also prepared to meet the requirements for a directors' report and accounts for the Companies Act 2006 purposes.

The financial statements comply with the Charities Act 2011, the Charity's Memorandum and Article of Association and Accounting and Reporting by Charities : Statement of Recommendation Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) (effective 1st January 2015).

Our Ambition Goals and Objectives remain constant this year as we continue to

They are :

- To Increase and improve the provision of innovative recovery services for those who have experienced a brain injury or stroke
- To raise awareness of the gap in the provision of rehabilitation and recovery care verses the need
- To be a catalyst in causing radical change to the pathway of care in bringing together Cognitive, Physical and Emotional rehabilitation (Brain, Body and Mind) into an integrated holistic approach to recovery.

Our guiding principles remain:

- Compliance with the legislation and regulations
- External transparency in terms of governance, actions and achievements
- That our efforts of additive and not competitive to other charities working in this arena
- That our strategy will delivery effective delivering tangible change to people's lives

Trustees:

Emilia Clarke remains interim Chair until a replacement can be secured. Recruitment for 4 new trustees started ready to our next financial year.

FINANCIAL REVIEW

The Charity has received donations in the year totalling £232,263 which has enabled us to meet most of our administrative costs during another year of development, expansion and establishment. The charity holds minimal unrestricted reserves of £347 at the year end, which is not sufficient to provide meaningful financial resilience. The trustees recognise that rebuilding reserves through improved fundraising and cost management will be a priority for the coming year. Due to the decline in donations during the year, the trustees will need to review and potentially reduce the level of activity and objectives of the charity in the forthcoming period. The Charity is a company limited by guarantee governed by its Memorandum and Articles of Association dated 19th April 2016. It is registered with the Charity Commission. The Trustees have all been appointed in accordance with the articles of association. The Trustees have overall responsibility for the management and control of the Charity. They meet on a quarterly basis to make the decisions and are in contact between meetings as and when required. None of the trustees have received any remuneration or any other benefit from their work with the charity.

In the light of the general economic downturn and increasing pressure on charity donations, SameYou was also affected during this financial year.

From the middle of the year, we worked with strategic advisers to assess the reasons for the decline in donations. The advice was that our overheads were too high, we were not communicating clearly enough about our charitable value, and that we had spent too much of our time developing brain injury survivor support programmes to the detriment of our fundraising activities.

As a result, we took the following steps to stabilise the charity's financial position in 2025.

- Restructured our team
- Acknowledged we had become too mission-project focused versus fundraising focused
- Streamlined our services to better communicate our impact and support increased donations
- Developed a revised fundraising strategy focused on new revenue streams including grants, corporate partnerships and fundraising campaigns
- Worked towards securing £100k in new funding by December 2025

From August onwards we reduced both contractor and full-time staff roles, which lowered overheads from approximately £20k per month to an average of around £9k per month.

During this period, SameYou continued supporting its core programmes and partnerships with clinicians, researchers and survivor communities focused on improving emotional, social and physical recovery after brain injury.

During the year the charity also moved its accounting to an external firm to strengthen financial oversight and reporting. In addition, the trustees began the process of recruiting additional trustees during 2025–2026 to further strengthen governance and financial oversight.

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Trustees Annual Report

Following this review, we implemented our revised fundraising strategy focused on diversifying income through grants, corporate partnerships and community fundraising. Subsequent to the year end, this strategy generated £100k between December 2025 and February 2026.

As of March 2026, the charity has also received a pledge of £100k from a US foundation to support its continued work in the UK.

These steps have begun to stabilise the charity's financial position and provide a clearer path forward as we continue our work supporting brain injury survivors and their families. The Trustees will continue to monitor costs carefully while developing sustainable income streams to support the charity's long-term mission.

PLANS FOR FUTURE PERIODS

The Trustees have been working closely with the SameYou team to strengthen the organisation's long-term sustainability and ensure we can achieve our core mission. Our focus remains on closing the "rehab gap" experienced by survivors of brain injury and stroke by advocating for consistent, long-term rehabilitation and mental-health support through our various projects

Looking ahead, we plan to demonstrate our new online rehabilitation app, with a full launch scheduled for 2026. This initiative represents a significant step toward expanding access to personalised, high-quality neurorehabilitation for survivors. Work is underway to develop a new, innovative mental-health-centred recovery pathway alongside an information and training programme. We have established connections with a major new partner to increase awareness of the need for rehabilitation and to highlight the impact of health inequality. We will also be looking to expand our recovery tools, as it is our vision that everyone has access to the support they need

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Trustees Annual Report

Statement of trustees' responsibilities in relation to the financial statements

The trustees are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company and of the incoming/outgoing resources and application of resources, including the income and expenditure, of the charitable company for that year. In preparing these 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 UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company 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 charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

We will take steps to build a survivor led movement calling for transformation to recovery services and focusing on advocacy, community, awareness and fundraising

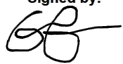
We plan to increase our volunteer network in order to achieve more, we will appoint a part time volunteer manager from our pool of volunteers and we will hire a strategic consultant to help us use digital mobilization through a structured framework to raise awareness and funds

This report has been prepared in accordance with the special provisions relating to small entities within Part 15 of the Companies Act 2006 and in accordance with Accounting & Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Small Companies Exemption

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Signed on behalf of the charity's trustees

Signed by:

63F0CC01ECB4474...

E. Clarke

Trustee

13 March 2026

SameYou

Independent Examiners Report

Independent Examiner's Report to the trustees of SameYou

I report to the trustees on my examination of the financial statements of SameYou for the year ended 30 September 2025.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Vicky Newham CPAA
Solutions Accountancy & Bookkeeping Ltd
1 The Mews
Little Brunswick Street
Huddersfield

HD1 5JL
13 March 2026

SameYou**Statement of Financial Activities****for the year ended 30 September 2025**

		Unrestricted	Restricted		
		funds	funds	Total funds	Total funds
		2025	2025	2025	2024
	Notes	£	£	£	£
Income and endowments from:					
Donations and legacies	3	232,263	-	232,263	304,748
Other	4	24	-	24	26
Total		232,287	-	232,287	304,774
Expenditure on:					
Raising funds	5	-	-	-	35,500
Other	6	202,141	39,020	241,161	266,693
Total		202,141	39,020	241,161	302,193
Net gains on investments		-	-	-	-
Net (expenditure)/income	7	30,146	(39,020)	(8,874)	2,581
Transfers between funds		-	-	-	-
Net (expenditure)/income before other gains/(losses)		30,146	(39,020)	(8,874)	2,581
Other gains and losses					
Net movement in funds		30,146	(39,020)	(8,874)	2,581
Reconciliation of funds:					
Total funds brought forward		(29,799)	39,020	9,221	6,640
Total funds carried forward		347	-	347	9,221

SameYou**Balance Sheet****at 30 September 2025****Charity No. 1170102**

		2025	2024
		£	£
Fixed assets			
Intangible assets	9	1,422	3,644
Tangible assets	10	540	323
		<u>1,962</u>	<u>3,967</u>
Current assets			
Debtors	11	18,475	18,968
Cash at bank and in hand		14,282	24,471
		<u>32,757</u>	<u>43,439</u>
Creditors: Amount falling due within one year	12	(34,372)	(38,185)
Net current (liabilities)/assets		<u>(1,615)</u>	<u>5,254</u>
Total assets less current liabilities		<u>347</u>	<u>9,221</u>
Net assets excluding pension asset or liability		<u>347</u>	<u>9,221</u>
Total net assets		<u><u>347</u></u>	<u><u>9,221</u></u>
The funds of the charity			
Restricted funds	13		
Restricted income funds		-	39,020
		<u>-</u>	<u>39,020</u>
Unrestricted funds	13		
General funds		347	(29,799)
		<u>347</u>	<u>(29,799)</u>
Reserves	13		
Total funds		<u><u>347</u></u>	<u><u>9,221</u></u>

Approved by the trustees on 13 March 2026

And signed on their behalf by:

Signed by:

 63F0CC01ECB4474...
 E. Clarke

Trustee

13 March 2026

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Statement of Cash flows

for the year ended 30 September 2025

	2025	2024
	£	£
Cash flows from operating activities		
Net (expenditure)/income per Statement of Financial Activities	(8,874)	2,581
Adjustments for:		
Depreciation of property, plant and equipment	592	-
Amortisation of intangible assets	2,222	2,998
Dividends, interest and rents from investments	(24)	(26)
Decrease/(Increase) in trade and other receivables	493	(18,968)
(Decrease)/Increase in trade and other payables	(3,813)	38,185
Net cash (used in)/provided by operating activities	<u>(9,404)</u>	<u>24,770</u>
Cash flows from investing activities		
Payments for property, plant and equipment	(809)	-
Dividends, interest and rents from investments	24	26
Net cash used in investing activities	<u>(785)</u>	<u>(187)</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net (decrease)/increase in cash and cash equivalents	(10,189)	24,583
Cash and cash equivalents at the beginning of the year	24,471	-
Cash and cash equivalents at the end of the year	<u>14,282</u>	<u>24,583</u>
Components of cash and cash equivalents		
Cash and bank balances	14,282	24,471
	<u>14,282</u>	<u>24,471</u>

SameYou

Notes to the Accounts

for the year ended 30 September 2025

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is recognised in the SoFA at the time the related Gift Aid is received.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.

SameYou**Notes to the Accounts****Expenditure**

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Computer equipment	33.33% Straight line basis.
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Intangible fixed assets and amortisation

Intangible fixed assets are carried at cost less accumulated amortisation and impairment losses.

Website development costs	33.33% Straight line basis.
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Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

SameYou**Notes to the Accounts****Foreign currencies**

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Related Party Transactions

During the year, SameYou received donations and grants worth £37,358 (2024: £99,970) from SameYou Foundation. A charity registered in the USA which shares trustees in common with SameYou.

Trustees donated £500 in the year (2024: £50,500).

2 Statement of Financial Activities - prior year

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Income and endowments from:			
Donations and grants	288,193	16,555	304,748
Bank interest	26	-	26
Total	288,219	16,555	304,774
Expenditure on:			
Raising funds	35,500	-	35,500
Other	231,193	35,500	266,693
Total	266,693	35,500	302,193
Net income	21,526	(18,945)	2,581
Net income before other gains/(losses)	21,526	(18,945)	2,581
Other gains and losses:			
Net movement in funds	21,526	(18,945)	2,581
Reconciliation of funds:			
Total funds brought forward	(51,325)	57,965	6,640
Total funds carried forward	(29,799)	39,020	9,221

SameYou

Notes to the Accounts

3 Income from donations and legacies

	Unrestricted	Total 2025	Total 2024
	£	£	£
Donation and Grants	232,263	232,263	304,748
	<u>232,263</u>	<u>232,263</u>	<u>304,748</u>

4 Other income

	Unrestricted	Total 2025	Total 2024
	£	£	£
Bank Interest	24	24	26
	<u>24</u>	<u>24</u>	<u>26</u>

5 Expenditure on raising funds

	Total 2025	Total 2024
	£	£
<i>Fundraising trading costs</i>		
Donations	-	35,500
	<u>-</u>	<u>35,500</u>

6 Other expenditure

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
Other interest payable	4,369	-	4,369	-
Employee costs	125,128	-	125,128	185,278
Premises costs	1,574	-	1,574	1,493
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	2,814	-	2,814	3,745
General administrative costs	33,265	10,020	43,285	46,444
Legal and professional costs	34,991	29,000	63,991	29,733
	<u>202,141</u>	<u>39,020</u>	<u>241,161</u>	<u>266,693</u>

7 Net (expenditure)/income before transfers

	2025	2024
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	592	747
Amortisation of intangible fixed assets	2,222	2,998
Independent Examiner's fee	2,160	4,085

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Notes to the Accounts

8 Staff costs

	2025	2024
Salaries and wages	110,227	168,629
Social security costs	13,495	14,505
Pension costs	1,406	2,144
	<u>125,128</u>	<u>185,278</u>

No employee received emoluments in excess of £60,000.

Total employee benefits received by key management personnel	2	3
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9 Intangible fixed assets

	Development costs	Total
	£	£
Cost		
At 1 October 2024	166,126	166,126
At 30 September 2025	<u>166,126</u>	<u>166,126</u>
Amortisation and impairment		
At 1 October 2024	162,482	162,482
Amortisation charge for the year	2,222	2,222
At 30 September 2025	<u>164,704</u>	<u>164,704</u>
Net book values		
At 30 September 2025	<u>1,422</u>	<u>1,422</u>
At 30 September 2024	<u>3,644</u>	<u>3,644</u>

10 Tangible fixed assets

	Computer equipment	Total
	£	£
Cost or revaluation		
At 1 October 2024	4,215	4,215
Additions	809	809
At 30 September 2025	<u>5,024</u>	<u>5,024</u>
Depreciation and impairment		
At 1 October 2024	3,892	3,892
Depreciation charge for the year	592	592
At 30 September 2025	<u>4,484</u>	<u>4,484</u>
Net book values		
At 30 September 2025	<u>540</u>	<u>540</u>
At 30 September 2024	<u>323</u>	<u>323</u>

SameYou

Notes to the Accounts

11 Debtors

	2025	2024
	£	£
Trade debtors	18,031	18,524
Other debtors	444	444
	<u>18,475</u>	<u>18,968</u>

12 Creditors:

amounts falling due within one year

	2025	2024
	£	£
Trade creditors	15,400	14,645
Other taxes and social security	16,813	16,851
Accruals	2,159	6,689
	<u>34,372</u>	<u>38,185</u>

13 Movement in funds

	At 1 October 2024	Incoming resources (including other gains/losses) £	Resources expended £	At 30 September 2025 £
Restricted funds:				
Restricted income funds:				
The National Lottery fund	39,020	-	(39,020)	-
<i>Total</i>	<u>39,020</u>	<u>-</u>	<u>(39,020)</u>	<u>-</u>
Unrestricted funds:				
General funds	(29,799)	232,287	(202,141)	347
Total funds	<u>9,221</u>	<u>232,287</u>	<u>(241,161)</u>	<u>347</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

The National Lottery fund

14 Analysis of net assets between funds

	Unrestricted funds £	Total £
Fixed assets	1,962	1,962
Net current assets	(1,615)	(1,615)
	<u>347</u>	<u>347</u>

SameYou**Notes to the Accounts****15 Reconciliation of net debt**

	At 1 October	Cash flows	At 30
	2024		September
	£	£	2025
	£	£	£
Cash and cash equivalents	24,471	(10,189)	14,282
	<u>24,471</u>	<u>(10,189)</u>	<u>14,282</u>
Net debt	<u>24,471</u>	<u>(10,189)</u>	<u>14,282</u>

16 Commitments***Pension commitments***

	2025	2024
	£	£
The pension cost charge to the charity amounted to:	<u>1,406</u>	<u>2,144</u>

SameYou**Detailed Statement of Financial Activities****for the year ended 30 September 2025**

	Unrestricted		Total funds	Total funds
	funds		2025	2024
	2025	2025	2025	2024
	£	£	£	£
Income and endowments from:				
Donations and legacies				
Donation and Grants	232,263	-	232,263	304,748
	232,263	-	232,263	304,748
Other				
Bank Interest	24	-	24	26
	24	-	24	26
Total income and endowments	232,287	-	232,287	304,774
Expenditure on:				
Costs of other trading activities				
Donations	-	-	-	35,500
	-	-	-	35,500
Total of expenditure on raising funds	-	-	-	35,500
Other expenditure				
Other interest payable	4,369	-	4,369	-
	4,369	-	4,369	-
Employee costs				
Salaries/wages	110,227	-	110,227	168,629
Employer's NIC	13,495	-	13,495	14,505
Pension costs	1,406	-	1,406	2,144
	125,128	-	125,128	185,278
Premises costs				
Rent	1,574	-	1,574	1,493
	1,574	-	1,574	1,493
General administrative costs, including depreciation and amortisation				
Amortisation	2,222	-	2,222	2,998
Depreciation of Computer equipment	592	-	592	747
Equipment leasing and hire charges	1,782	-	1,782	3,891
General insurances	706	-	706	-
Information and publications	6,479	-	6,479	6,752
Software, IT support and related costs	9,744	-	9,744	8,469
Subscriptions	1,945	-	1,945	1,225
Sundry expenses	11,165	10,020	21,185	24,399
Telephone, fax and broadband	1,444	-	1,444	1,708

SameYou**Detailed Statement of Financial Activities**

	36,079	10,020	46,099	50,189
Legal and professional costs				
Audit/Independent examination fees	2,160	-	2,160	4,085
Accountancy and bookkeeping	2,615	-	2,615	2,604
Consultancy fees	18,063	29,000	47,063	20,382
Other legal and professional costs	12,153	-	12,153	2,662
	34,991	29,000	63,991	29,733
Total of expenditure of other costs	202,141	39,020	241,161	266,693
Total expenditure	202,141	39,020	241,161	302,193
Net gains on investments	-	-	-	-
Net (expenditure)/income	30,146	(39,020)	(8,874)	2,581
Net (expenditure)/income before other gains/(losses)	30,146	(39,020)	(8,874)	2,581
Other Gains	-	-	-	-
Net movement in funds	30,146	(39,020)	(8,874)	2,581
Reconciliation of funds:				
Total funds brought forward	(29,799)	39,020	9,221	6,640
Total funds carried forward	347	-	347	9,221