

BEE UNIQUE

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 16 FEBRUARY 2025

BEE UNIQUE

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CIO, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 16 FEBRUARY 2025

Trustees	Nadia Parsons, Trustee David John Parsons, Trustee Martin John Mccarron, Trustee
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Charity registered number	1193559
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Principal office	Ghyllhead House Flimby Maryport Cumbria CA15 8SU
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BEE UNIQUE

TRUSTEES' REPORT FOR THE YEAR ENDED 16 FEBRUARY 2025

Report of the Trustees

The trustees present their report for the year ended 16 February 2024. The trustees who served during the year and up to this date are set out within the report.

Structure, governance and management

BEE UNIQUE is a charity registered in England and Wales and does not set out to make a profit. It was incorporated on 14 February 2021 and started its activities on the 17 February 2021. It is governed by its constitution dated 04 January 2021.

Objectives and Activities

The purpose for which BEE UNIQUE is established, is to promote the Health, Education and wellbeing of pre and post Autism diagnosis in individuals in England through the forming of support groups and arranging of group activities.

Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.

Through the year, BEE UNIQUE have run or set up crafts sessions, inflatable play sessions, soft play sessions, entertainment sessions such as magic shows and animal meet and greets, private swim sessions and fun days. We also ran an introduction to Football Programme and furthermore set up BEE UNIQUE FC, as well as continuing regular coffee mornings across Cumbria and the North West to create communities of parents and hold evening social gatherings.

Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit

We have referred to the guidance contained in the charity commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities. We are satisfied that our activities over the year are in line with the aims and objectives and provide the appropriate public benefit.

Additional Information

Contribution made by volunteers

The trustees are eternally grateful for the support of the volunteers that help to run sessions and raise funds for the charities ongoing commitment to its aims. Without these volunteers we would be restricted to what we can do.

Achievements and Performance

Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.

The sessions and activities that BEE UNIQUE have organised for those diagnosed or in the process of diagnosis with Autism have created safe environments for them to experience and enjoy the same everyday activities that their neurotypical peers get to, without judgement. The craft sessions assist in sensory learning and help to improve fine motor skills and dexterity in a fun manner.

We set up and have maintained monthly tea and coffee mornings across Cumbria and now Lancashire where parents can gather to share experiences and gain advice. These are attended by different experts when available for further professional support.

We moved into a new scheme of sessions providing learning and qualification to teens and young adults with a diagnosis or in the process of diagnosis with Autism with teen groups now in West Cumbria and Carlisle.

All of the above has led to building a strong community of over 9000 people that all have an understanding of each other's differing situation and has created a place they can go for support while their children get to play

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TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 16 FEBRUARY 2025

and make friends in safe environments while having their sensory needs met.

In total just over 2100 sessions have been held with more than 25,000 places being taken by children. The 6 larger family fun days have created environments to spread awareness to the wider community, being open to all. While the activities and layouts are tailored to those with disabilities, they are enjoyed by all and assist in growing family's confidence to be able to integrate with the wider community.

We have also been awarded several grants, allowing us to purchase play and sensory equipment, which bring down the cost of sessions allowing us to do more.

Through this first year we have been called upon by the parents and carers of those diagnosed with Autism to support through the appeals process, completing no less than 12 appeals all have been won with 1 awaiting decision. We have also attended several EHCP reviews to ensure that the plans are written to the correct standard and offer the support that the children need, as well as submitting parental requests when the educational settings refuse.

Additional Information

Achievements against objectives set

We have far surpassed our objectives by being able to extend our activities from just West Cumbria and now include Preston, Lancaster and Blackburn with volunteer reps in all areas.

Performance of fundraising activities against objectives set

Again, we far surpassed our expected fundraising targets. The support that we have been shown by the community has been astounding.

Considerations as we move into year 4

The trustees set their aims as we move into year two, to further widen the reach of the charity, growing communities farther across Cumbria and the North West.

Areas for Growth

After a good expansion in year 3 we feel that year four should focus on strengthening those communities and the sessions that are held.

Fund Raising Family Events

BEE UNIQUE will focus on the SEND Games and BEE Fest as the only self-run events but add Crab Fair to the list of other events that we are supporting.

Website

We are at a point where our skill set does not meet the needs of the website. Funding to be given to the professional design of and training to update the website.

Winter Ball

Hunday Manor's pricing has become too much for our families to support, so a move to Washington Central for 2024 will be completed.

Dance Federation

Following a request from the dance federation to represent SEND Children in October, we will source a dance tutor and add dance to our sessions so that we can showcase what our children can do. Suggested first approach being Katy Winter, from Party Pieces Cumbria.

Further equipment to support the continued growth?

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TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 16 FEBRUARY 2025

- Laptops
- Inflatables
- Colour Run equipment
- Replacement trampolines for four that have worn out
- Foam balls for football
- Dark Dome

If the needs of the charity require it, then we will look to employ staff to meet these needs.

Approved by order of the members of the board of Trustees on 5 December 2025 and signed on their behalf by:



Nadia Shaw Parsons (Dec 5, 2025 23:04:52 GMT)

Nadia Parsons
Trustee

David Parsons (Dec 5, 2025 23:07:16 GMT)

David John Parsons
Trustee

BEE UNIQUE

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 16 FEBRUARY 2025

Independent examiner's report to the Trustees of Bee Unique ('the CIO')

I report to the charity Trustees on my examination of the accounts of the CIO for the year ended 16 February 2025.

Responsibilities and basis of report

As the Trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

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

Independent examiner's statement

Your attention is drawn to the fact that the CIO has prepared the accounts in accordance with Accounting and 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

1. accounting records were not kept in respect of the CIO as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts 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 accounts to be reached.

This report is made solely to the CIO's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the CIO's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the CIO and the CIO's Trustees as a body, for my work or for this report.

Signed: Steven Kirkbride
Steven Kirkbride (Dec 8, 2025 09:34:41 GMT)

Dated: 5 December 2025

Steven Kirkbride FCA BFP

Armstrong Watson LLP
Chartered Accountants
Carleton House
136 Gray Street
Workington
Cumbria
CA14 2LU

BEE UNIQUE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 16 FEBRUARY 2025

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:					
Donations and legacies	3	126,171	7,435	133,606	159,100
Investments	4	2	-	2	13
Total income		126,173	7,435	133,608	159,113
Expenditure on:					
Charitable activities	5	133,147	9,169	142,316	157,687
Total expenditure		133,147	9,169	142,316	157,687
Net movement in funds		(6,974)	(1,734)	(8,708)	1,426
Reconciliation of funds:					
Total funds brought forward		14,384	26,462	40,846	39,420
Net movement in funds		(6,974)	(1,734)	(8,708)	1,426
Total funds carried forward		7,410	24,728	32,138	40,846

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 8 to 17 form part of these financial statements.

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BALANCE SHEET AS AT 16 FEBRUARY 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	8	28,987	31,815
		<u>28,987</u>	<u>31,815</u>
Current assets			
Cash at bank and in hand		5,666	11,425
		<u>5,666</u>	<u>11,425</u>
Creditors: amounts falling due within one year	9	(2,515)	(2,394)
		<u>3,151</u>	<u>9,031</u>
Net current assets			
		<u>32,138</u>	<u>40,846</u>
Total assets less current liabilities			
		<u>32,138</u>	<u>40,846</u>
Net assets excluding pension asset			
		<u>32,138</u>	<u>40,846</u>
Total net assets		<u>32,138</u>	<u>40,846</u>
Charity funds			
Restricted funds	10	24,728	26,462
Unrestricted funds	10	7,410	14,384
		<u>32,138</u>	<u>40,846</u>
Total funds		<u>32,138</u>	<u>40,846</u>

The financial statements were approved and authorised for issue by the Trustees on 05 December 2025 and signed on their behalf by:


Nadia Shaw Parsons (Dec 5, 2025 23:04:52 GMT)

Nadia Parsons
Trustee


David John Parsons (Dec 5, 2025 23:07:16 GMT)

David John Parsons
Trustee

The notes on pages 8 to 17 form part of these financial statements.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 16 FEBRUARY 2025

1. General information

BEE UNIQUE is a charity registered in England and Wales and does not set out to make a profit. It was incorporated on 14 February 2021 and started its activities on the 17 February 2021. It is governed by its constitution dated 04 January 2021.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and 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) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Bee Unique meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the CIO has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the CIO's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 16 FEBRUARY 2025**

2. Accounting policies (continued)

2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the CIO; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following basis:

Plant and machinery	-	20% Reducing Balance
Motor vehicles	-	20% Reducing Balance
Computer equipment	-	20% Reducing Balance

2.6 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.7 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the CIO anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.8 Financial instruments

The CIO only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 16 FEBRUARY 2025

2. Accounting policies (continued)

2.9 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the CIO and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the CIO for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Donations	118,205	-	118,205
Grants	7,966	7,435	15,401
	<u>126,171</u>	<u>7,435</u>	<u>133,606</u>

	Unrestricted funds 2024 £	Total funds 2024 £
Donations	158,951	158,951
Grants	149	149
	<u>159,100</u>	<u>159,100</u>

4. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £
Interest receivable	<u>2</u>	<u>2</u>

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 16 FEBRUARY 2025

4. Investment income (continued)

	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Interest receivable	13	13

5. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Direct costs	133,147	9,169	142,316

	<i>Unrestricted funds 2024 £</i>	<i>Restricted funds 2024 £</i>	<i>Total 2024 £</i>
Direct costs	155,152	2,535	157,687

6. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Total funds 2025 £
Direct costs	142,316	142,316

	<i>Activities undertaken directly 2024 £</i>	<i>Total funds 2024 £</i>
Direct costs	157,687	157,687

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 16 FEBRUARY 2025

6. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Direct costs 2025 £	Total funds 2025 £
Depreciation	6,689	6,689
Awareness and advertising	1,570	1,570
Equipment and maintenance costs	6,517	6,517
Events and sessions expenses	112,103	112,103
Fundraising expenses	3,539	3,539
General expenses	936	936
Insurance	654	654
Postage and office expenses	178	178
Accountancy fees	1,855	1,855
Van expenses	7,145	7,145
Bank charges	513	513
Charitable donations	617	617
	142,316	142,316

	<i>Direct costs 2024 £</i>	<i>Total funds 2024 £</i>
Depreciation	7,480	7,480
Awareness and advertising	3,854	3,854
Equipment and maintenance costs	5,462	5,462
Events and sessions expenses	132,062	132,062
Fundraising expenses	298	298
General expenses	370	370
Insurance	664	664
Postage and office expenses	710	710
Accountancy fees	2,202	2,202
Van expenses	3,138	3,138
Bank charges	147	147
Charitable donations	1,300	1,300
	157,687	157,687

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 16 FEBRUARY 2025

7. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 16 February 2025, no Trustee expenses have been incurred (2024 - £NIL).

8. Tangible fixed assets

	Plant and machinery £	Motor vehicles £	Computer equipment £	Total £
Cost or valuation				
At 17 February 2024	20,796	29,256	398	50,450
Additions	3,861	-	-	3,861
At 16 February 2025	<u>24,657</u>	<u>29,256</u>	<u>398</u>	<u>54,311</u>
Depreciation				
At 17 February 2024	9,616	8,826	193	18,635
Charge for the year	2,557	4,052	80	6,689
At 16 February 2025	<u>12,173</u>	<u>12,878</u>	<u>273</u>	<u>25,324</u>
Net book value				
At 16 February 2025	<u>12,484</u>	<u>16,378</u>	<u>125</u>	<u>28,987</u>
At 16 February 2024	<u>11,180</u>	<u>20,430</u>	<u>205</u>	<u>31,815</u>

9. Creditors: Amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	<u>2,515</u>	<u>2,394</u>

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 16 FEBRUARY 2025

10. Statement of funds

Statement of funds - current year

	Balance at 17 February 2024 £	Income £	Expenditure £	Balance at 16 February 2025 £
Unrestricted funds				
General Funds	14,384	126,173	(133,147)	7,410
Restricted funds				
CCF	1,025	-	(205)	820
Sellafeld	1,395	-	(318)	1,077
Sellafeld 2	3,730	-	(746)	2,984
SEND games	230	-	(46)	184
CCC	287	-	-	287
Free Masons	19,795	-	(3,959)	15,836
CC Inflatables	-	4,935	(1,395)	3,540
Westmorland HAS	-	2,000	(2,000)	-
Ulverston Town	-	500	(500)	-
	26,462	7,435	(9,169)	24,728
Total of funds	40,846	133,608	(142,316)	32,138

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 16 FEBRUARY 2025

10. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 February 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 16 February 2024 £</i>
Unrestricted funds					
General Funds	4,173	159,113	(148,592)	(310)	14,384
Restricted funds					
CCF	1,285	-	(260)	-	1,025
Sellafield	1,745	-	(350)	-	1,395
Sellafield 2	4,665	-	(935)	-	3,730
SEND games	290	-	(60)	-	230
CCC	2,512	-	(2,225)	-	287
Free Masons	24,750	-	(4,955)	-	19,795
SJP Grant	-	-	(310)	310	-
	35,247	-	(9,095)	310	26,462
Total of funds	39,420	159,113	(157,687)	-	40,846

Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

- CCF Fund - Cumberland Council for Sensory and play equipment
- Sellafield Fund - For purchase of equipment
- Sellafield 2 Fund - For purchase of Inflatables
- SEND Games Fund - For equipment and activities for SEND Games
- CCC - Cumberland County Council for an Introduction to Football programme during September 2023
- Free Masons - For purchase of van and horse boxes
- SJP Grant - For the purchase of equipment
- CC Inflatables - Cumberland Council to fund inflatable equipment
- Westmorland HAS - Half term activity spending
- Ulverston Town - To fund activities

11. Summary of funds

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 16 FEBRUARY 2025

11. Summary of funds (continued)

Summary of funds - current year

	Balance at 17 February 2024 £	Income £	Expenditure £	Balance at 16 February 2025 £
General funds	14,384	126,173	(133,147)	7,410
Restricted funds	26,462	7,435	(9,169)	24,728
	<u>40,846</u>	<u>133,608</u>	<u>(142,316)</u>	<u>32,138</u>

Summary of funds - prior year

	Balance at 1 February 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 16 February 2024 £
General funds	4,173	159,113	(148,592)	(310)	14,384
Restricted funds	35,247	-	(9,095)	310	26,462
	<u>39,420</u>	<u>159,113</u>	<u>(157,687)</u>	<u>-</u>	<u>40,846</u>

12. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	4,546	24,441	28,987
Current assets	5,379	287	5,666
Creditors due within one year	(2,515)	-	(2,515)
Total	<u>7,410</u>	<u>24,728</u>	<u>32,138</u>

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 16 FEBRUARY 2025

12. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior period

	<i>Unrestricted funds 2024 £</i>	<i>Restricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Tangible fixed assets	5,640	26,175	31,815
Current assets	11,138	287	11,425
Creditors due within one year	(2,394)	-	(2,394)
Total	14,384	26,462	40,846