

Crosby on Eden Parochial Church Council
Unaudited Financial Statements
31 December 2024

GORDON CONSULTANCY LIMITED

Chartered accountants
Briar Lea House
Brampton Road
Longtown
Carlisle
Cumbria
CA6 5TN

Crosby on Eden Parochial Church Council

Financial Statements

Year ended 31 December 2024

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Crosby on Eden Parochial Church Council

Trustees' Annual Report

Year ended 31 December 2024

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2024.

Reference and administrative details

Registered charity name Crosby on Eden Parochial Church Council

Charity registration number 1195964

Principal office St John-the-Evangelist Church
Crosby-on-Eden

The trustees

Mr K Hampson
Mrs B Crozier
Mrs J Davies
Mr R Gordon
Mrs D Hampson
Mrs L Natrass
Rev P Rogers
Mr R Telford
Mrs A Watson
Mrs A Woodmass
Mrs S Hetherington (Retired 5 May 2024)

Company secretary Mrs J Davies

Independent examiner Miss J Clark
Briar Lea House
Brampton Road
Longtown
Carlisle
Cumbria
CA6 5TN

Structure, governance and management

The Parochial Church Council holds regular meetings in order to maintain the Church, and its assets.

Objectives and activities

The Parochial Church Council continues to raise funds on behalf of the church in order to maintain the building and the regular church services.

Achievements and performance

The church maintained its income and regular expenditure in line with previous years.

Crosby on Eden Parochial Church Council

Trustees' Annual Report *(continued)*

Year ended 31 December 2024

Financial review

The church maintains the parish magazine accounts. As these accounts are in the name of the church it was decided during the year to show these funds as a restricted fund. The balance from previous years brought forward has been included as exceptional income in the year. The balance of these funds is for the use of the parish magazine. When funds allow a donation is made from the fund to the three parishes. At this point, the income will be transferred to the unrestricted fund.

The current value of the investments held by the church was calculated at the year end and included in the accounts as a revaluation.

Plans for future periods

The Council continues to hold fundraising events as well as holding regular collections at church services in order to maintain the funds to fulfil its objectives.

The trustees' annual report was approved on 4 May 2025 and signed on behalf of the board of trustees by:

Mrs J Davies
Trustee

Mr R Gordon
Trustee

Crosby on Eden Parochial Church Council

Independent Examiner's Report to the Trustees of Crosby on Eden Parochial Church Council

Year ended 31 December 2024

I report to the trustees on my examination of the financial statements of Crosby on Eden Parochial Church Council ('the charity') for the year ended 31 December 2024.

Responsibilities and basis of report

As the trustees of the charity 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 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:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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.

Miss J Clark
Independent Examiner

Briar Lea House
Brampton Road
Longtown
Carlisle
Cumbria
CA6 5TN

Crosby on Eden Parochial Church Council

Statement of Financial Activities

Year ended 31 December 2024

		2024			2023
	Note	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £
Income and endowments					
Donations and legacies	4	8,447	20,380	—	28,827
Other trading activities	5	453	4,022	—	4,475
Investment income	6	3,475	361	—	3,836
Other income	7	1	—	—	1
Total income		<u>12,376</u>	<u>24,763</u>	<u>—</u>	<u>37,139</u>
Expenditure					
Expenditure on raising funds:					
Costs of other trading activities	8	—	3,120	—	3,120
Expenditure on charitable activities	9,10	19,724	2,230	—	21,954
Total expenditure		<u>19,724</u>	<u>5,350</u>	<u>—</u>	<u>25,074</u>
Net income		<u>(7,348)</u>	<u>19,413</u>	<u>—</u>	<u>12,065</u>
Transfers between funds		(112,284)	—	112,284	—
Other recognised gains and losses					
Gain / (loss) on valuation of investments		3,581	—	—	3,581
Net movement in funds		<u>(116,051)</u>	<u>19,413</u>	<u>112,284</u>	<u>13,482</u>
Reconciliation of funds					
Total funds brought forward		121,722	12,990	—	134,712
Total funds carried forward		<u>5,671</u>	<u>32,403</u>	<u>112,284</u>	<u>134,712</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 6 to 15 form part of these financial statements.

Crosby on Eden Parochial Church Council

Statement of Financial Position

31 December 2024

	Note	2024 £	£	2023 £
Fixed assets				
Investments	15		112,284	108,703
Current assets				
Debtors	16	1		1
Cash at bank and in hand		38,073		26,008
		<u>38,074</u>		<u>26,009</u>
Net current assets			<u>38,074</u>	<u>26,009</u>
Total assets less current liabilities			<u>150,358</u>	<u>134,712</u>
Funds of the charity				
Endowment funds			112,284	—
Restricted funds			32,403	12,990
Unrestricted funds			<u>5,671</u>	<u>121,722</u>
Total charity funds	17		<u>150,358</u>	<u>134,712</u>

These financial statements were approved by the board of trustees and authorised for issue on 4 May 2025, and are signed on behalf of the board by:

Mrs J Davies
Trustee

Mr R Gordon
Trustee

The notes on pages 6 to 15 form part of these financial statements.

Crosby on Eden Parochial Church Council

Notes to the Financial Statements

Year ended 31 December 2024

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is St John-the-Evangelist Church, Crosby-on-Eden.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. Its financial statements are consolidated into the financial statements. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Crosby on Eden Parochial Church Council

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

Crosby on Eden Parochial Church Council

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

3. Accounting policies *(continued)*

Investments in associates

Investments in associates accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses.

Investments in associates accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value taken through income or expenditure. Where it is impracticable to measure fair value reliably the cost model will be adopted.

Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the associate arising before or after the date of acquisition.

Investments in joint ventures

Investments in jointly controlled entities accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses.

Investments in jointly controlled entities accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value taken through income or expenditure. Where it is impracticable to measure fair value reliably the cost model will be adopted.

Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the joint venture arising before or after the date of acquisition.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Crosby on Eden Parochial Church Council

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Church Fees	2,965	—	2,965
Harvest Festival sale	—	—	—
Other fundraising	902	—	902
Hayley Sisters	—	804	804
Soup Day	—	892	892
Queens Dinner	—	—	—
Treadmill Event	—	3,010	3,010
Gifts			
Gift Aid	916	674	1,590
Collection - Services	3,475	—	3,475
In Memorium	189	—	189

Crosby on Eden Parochial Church Council

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Grants			
Grants receivable for building improvements	–	15,000	15,000
Conservation Fund	–	–	–
	<u>8,447</u>	<u>20,380</u>	<u>28,827</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Church Fees	2,731	–	2,731
Harvest Festival sale	581	–	581
Other fundraising	318	328	646
Hayley Sisters	–	1,181	1,181
Soup Day	315	670	985
Queens Dinner	–	900	900
Treadmill Event	–	–	–
Gifts			
Gift Aid	1,225	–	1,225
Collection - Services	2,775	–	2,775
In Memorium	477	–	477
Grants			
Grants receivable for building improvements	3,920	–	3,920
Conservation Fund	396	–	396
	<u>12,738</u>	<u>3,079</u>	<u>15,817</u>

5. Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Club 200	229	–	229
Parish magazine income	224	4,022	4,246
	<u>453</u>	<u>4,022</u>	<u>4,475</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Club 200	155	–	155
Parish magazine income	–	2,899	2,899
	<u>155</u>	<u>2,899</u>	<u>3,054</u>

Crosby on Eden Parochial Church Council

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

6. Investment income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
CBF Deposit Fund	3,249	—	3,249
Bank Interest	226	361	587
	<u>3,475</u>	<u>361</u>	<u>3,836</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
CBF Deposit Fund	3,154	—	3,154
Bank Interest	45	168	213
	<u>3,199</u>	<u>168</u>	<u>3,367</u>

7. Other income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
School Field Rent	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>

8. Costs of other trading activities

	Restricted Funds £	Total Funds 2024 £	Restricted Funds £	Total Funds 2023 £
Parish magazine expenses	<u>3,120</u>	<u>3,120</u>	<u>3,092</u>	<u>3,092</u>

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Church activities	19,580	—	19,580
Support costs	144	2,230	2,374
	<u>19,724</u>	<u>2,230</u>	<u>21,954</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Church activities	14,673	—	14,673
Support costs	330	62	392
	<u>15,003</u>	<u>62</u>	<u>15,065</u>

Crosby on Eden Parochial Church Council

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

10. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2024	Total fund 2023
	£	£	£	£
Church activities	19,580	–	19,580	14,673
Governance costs	–	2,374	2,374	392
	<u>19,580</u>	<u>2,374</u>	<u>21,954</u>	<u>15,065</u>

11. Independent examination fees

	2024 £	2023 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>50</u>	<u>50</u>

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

2024	2023
£	£

The trustees of the charity are volunteers and receive no remuneration.

The average head count of employees during the year was 11 (2023: 13). The average number of full-time equivalent employees during the year is analysed as follows:

	2024 No.	2023 No.
Volunteers	<u>11</u>	<u>13</u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

13. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

14. Transfers between funds

During the year the subscriptions paid in the three parishes for the parish magazine was returned to each parish. The amount repaid to Crosby on Eden PCC is shown as a transfer from the restricted fund.

Crosby on Eden Parochial Church Council

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

15. Investments

	Other investments £
Cost or valuation	
At 1 January 2024	108,703
Additions	—
Fair value movements	3,581
At 31 December 2024	112,284
Impairment	
At 1 January 2024 and 31 December 2024	—
Carrying amount	
At 31 December 2024	112,284
At 31 December 2023	108,703

All investments shown above are held at valuation.

16. Debtors

	2024 £	2023 £
School Field Rent	1	1

17. Analysis of charitable funds

Unrestricted funds

	At 1 Jan 2024 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Dec 2024 £
General funds	121,722	12,376	(19,724)	(112,284)	3,581	5,671

	At 1 Jan 2023 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Dec 2023 £
General funds	111,232	16,093	(15,003)	—	9,400	121,722

Crosby on Eden Parochial Church Council

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

17. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 Jan 2024 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Dec 2024 £
Parish Magazine	672	4,021	(3,180)	—	—	1,513
Improvements						
Fundraising Fund	12,318	20,742	(2,170)	—	—	30,890
	<u>12,990</u>	<u>24,763</u>	<u>(5,350)</u>	<u>—</u>	<u>—</u>	<u>32,403</u>

	At 1 Jan 2023 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Dec 2023 £
Parish Magazine	928	2,898	(3,154)	—	—	672
Improvements						
Fundraising Fund	9,070	3,248	—	—	—	12,318
	<u>9,998</u>	<u>6,146</u>	<u>(3,154)</u>	<u>—</u>	<u>—</u>	<u>12,990</u>

Endowment funds

	At 1 Jan 2024 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Dec 2024 £
Permanent Endowment Fund						
- CCLA Shares	—	—	—	112,284	—	112,284

	At 1 Jan 2023 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Dec 2023 £
Permanent Endowment Fund						
- CCLA Shares	—	—	—	—	—	—

Crosby on Eden Parochial Church Council

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2024 £
Investments	—	—	112,284	112,284
Current assets	5,671	32,403	—	38,074
Net assets	<u>5,671</u>	<u>32,403</u>	<u>112,284</u>	<u>150,358</u>

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2023 £
Investments	108,703	—	—	108,703
Current assets	13,019	12,990	—	26,009
Net assets	<u>121,722</u>	<u>12,990</u>	<u>—</u>	<u>134,712</u>

Crosby on Eden Parochial Church Council

Management Information

Year ended 31 December 2024

The following pages do not form part of the financial statements.

Crosby on Eden Parochial Church Council

Detailed Statement of Financial Activities

Year ended 31 December 2024

	2024 £	2023 £
Income and endowments		
Donations and legacies		
Church Fees	2,965	2,731
Harvest Festival sale	—	581
Other fundraising	902	646
Hayley Sisters	804	1,181
Soup Day	892	985
Queens Dinner	—	900
Treadmill Event	3,010	—
Gift Aid	1,590	1,225
Collection - Services	3,475	2,775
In Memorium	189	477
Grants receivable for building improvements	15,000	3,920
Conservation Fund	—	396
	<u>28,827</u>	<u>15,817</u>
Other trading activities		
Club 200	229	155
Parish magazine income	4,246	2,899
	<u>4,475</u>	<u>3,054</u>
Investment income		
CBF Deposit Fund	3,249	3,154
Bank Interest	587	213
	<u>3,836</u>	<u>3,367</u>
Other income		
School Field Rent	1	1
	<u>1</u>	<u>1</u>
Total income	<u>37,139</u>	<u>22,239</u>

Crosby on Eden Parochial Church Council

Detailed Statement of Financial Activities *(continued)*

Year ended 31 December 2024

	2024 £	2023 £
Expenditure		
Costs of other trading activities		
Parish magazine expenses	<u>3,120</u>	<u>3,092</u>
Expenditure on charitable activities		
Legal and professional fees	2,205	240
Other interest payable and similar charges	169	152
Administration	886	546
Light & heat	2,257	1,582
Parish offering	7,750	7,500
Insurance	1,536	1,469
Church Maintenance	4,718	2,881
Church and organist fees	1,005	587
Brampton Team	1,320	—
Sponsorship	<u>108</u>	<u>108</u>
	<u>21,954</u>	<u>15,065</u>
Total expenditure	<u>25,074</u>	<u>18,157</u>
Net income	<u>12,065</u>	<u>4,082</u>

Crosby on Eden Parochial Church Council
Notes to the Detailed Statement of Financial Activities
Year ended 31 December 2024

	2024 £	2023 £
Costs of other trading activities		
Parish magazine expenses		
Parish magazine expenses	<u>3,120</u>	<u>3,092</u>
	<u>3,120</u>	<u>3,092</u>
Costs of other trading activities	<u>3,120</u>	<u>3,092</u>
Expenditure on charitable activities		
Church activities		
<i>Activities undertaken directly</i>		
Parish administration	886	546
Light & heat	2,257	1,582
Parish offering	7,750	7,500
Insurance	1,536	1,469
Church Maintenance	4,718	2,881
Church and organist fees	1,005	587
Brampton Team	1,320	—
Sponsorship	108	108
	<u>19,580</u>	<u>14,673</u>
Governance costs		
Governance costs - legal and other professional fees	2,205	240
Governance costs - other finance costs	169	152
	<u>2,374</u>	<u>392</u>
	<u>21,954</u>	<u>15,065</u>
Expenditure on charitable activities	<u>21,954</u>	<u>15,065</u>