

Chika commenced self-employment on 1 September 2024, preparing her first accounts for the eight-month period ended 30 April 2025.

(4) Chika purchased the following vehicles on 1 September 2024:

	<b>Cost</b>	<b>CO2 emission rate</b>
	<b>£</b>	
Delivery van	13,900	148 grams per kilometre
Car	11,500	44 grams per kilometre

**What are the capital allowances for the 8-month period ended 30 April 2025?**