

The Charity Registration Number is :- 1015096

**Harriet Davis Seaside Holiday Trust For  
Disabled Children**

**Report and Accounts**

**31st March 2021**

## **Harriet Davis Seaside Holiday Trust For Disabled Children**

### **Trustees' Annual Report for the year ended 31 March 2021**

The Trustees present their Report and Accounts for the year ended March 2021.

#### **Reference and administrative details**

##### ***The charity name.***

The legal name of the charity is:- Harriet Davis Seaside Holiday Trust For Disabled Children

The charity is also known by its operating name, Harriet Davis Seaside Holiday Trust For Disabled Children.

##### ***The charity's areas operation and UK charitable registration.***

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1015096.

The charity does not operate in any overseas jurisdictions.

##### ***Legal structure of the charity***

The charity is constituted as an unincorporated charity, established by a written constitution. The governing document of the charity is the written constitution approved by the members and endorsed by the Charity Commission in England & Wales (CCEW) .

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals.

## **Harriet Davis Seaside Holiday Trust For Disabled Children**

### **Trustees' Annual Report for the year ended 31 March 2021**

#### **The registered address:**

Lewis Ballard BBB Ltd  
County Chambers, Warren St, Tenby  
Pembrokeshire, SA70 7JS

#### **The Trustees in office on the date the report was approved were:-**

Mr. Andrew Muskett  
Mrs Susan Catherine Davis MBE  
Mr Ieuan Rowell  
Mrs Josephine Blackburn  
Mr Graham Blackburn  
Mrs Lorraine Jones  
Mr Jonathan Webb  
Mr Malcolm Melhuish

#### **Objects and activities of the charity**

##### ***Events and charitable activities for the public benefit***

The objective of the Charitable unincorporated Organisation is to relieve disabled children and in particular to purchase and lease established equipment and maintain a property or properties in seaside holiday locations suitably constructed or adapted to enable disabled children their families and carers to enjoy the benefits of seaside holidays. To provide holidays in properties owned or maintained by the Trust at less than economic rates to disabled children and their families, where evidence of need exists. For the purposes of the Trust Deed, eligible beneficiaries shall be persons up to the age of twenty-one exceptionally the Trustees may permit use of properties owned or maintained by other disabled persons their families and carers.

#### **Public Benefit**

The Trustees consider that the activity undertaken through the provision of holiday houses for families with disabled children fulfils the requirements of the Trust's Deed and satisfies the criteria for Public Benefit. The Trust is also able to relieve families with disabled children in genuine financial need who wish to use one of the Trust's houses.

#### **Risk Management**

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

## **Harriet Davis Seaside Holiday Trust For Disabled Children**

### **Trustees' Annual Report for the year ended 31 March 2021**

#### **Financial review**

##### ***Financial review of the position at the reporting date, 31 March 2021***

Due to the Covid19 global pandemic and subsequent Government lockdown restrictions, The Harriet Davis Trust was only able to operate for a total of seven weeks in this financial period. The income was supported by a claim to Welsh Government Resilience Fund and a successful claim to Schofield's Insurance for business interruption. Three members of staff benefitted from the UK Government Furlough scheme from April to July 2020 and again from January to April 2021. A furlough claim was also made for the Trust Administrator for 31 days in January 2021.

Donations from individuals, organisations amounted to £40,044

The cost repairs and renewals amounted to £17,163 (2020: £48,626) which included continued refurbishment of Kendora and various equipment replacements across all properties.

#### ***Policies on reserves.***

Sufficient funds should be available to allow a rolling programme of redecoration of the houses over and above normal maintenance. Reserves should be accumulated to allow improvements to the properties and be sufficient to permit speedy replacement of equipment as required. This is of vital importance as families rely on the availability of the special equipment to enable them to care for the disabled children. The reserves should also be sufficient to allow the Trust to meet its obligations in the event of loss of income from any of its holiday houses.

At the commencement of each financial year the Designated Household Accounts should hold

#### **Statement of the Directors Trustees' Responsibilities**

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

The law applicable to charities requires the trustees to prepare financial statements for each financial 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 these financial statements, the trustees are required to:

- select suitable accounting policies and 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

## **Harriet Davis Seaside Holiday Trust For Disabled Children**

### **Trustees' Annual Report for the year ended 31 March 2021**

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **Details of The Independent Examiner**

Jamie James-Goddard ACA  
Member of Institute of Chartered Accountants in England & Wales  
Lewis Ballard BBB Ltd  
County Chambers, Warren Street  
Tenby  
Pembrokeshire  
SA70 7JS

This report was approved by the board of trustees on 26 November 2021.

Mr Andrew Muskett  
Chair

A handwritten signature in black ink, appearing to be 'AM', with a long horizontal stroke extending to the right.

## **Harriet Davis Seaside Holiday Trust For Disabled Children**

### **Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 March 2021**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2021.

#### **Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report**

As the charity's trustees of Harriet Davis Seaside Holiday Trust for Disabled Children you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act')

I report in respect of my examination of the Harriet Davis Seaside Holiday Trust for Disabled Children accounts 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, Report and Opinion**

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:-

accounting records were not kept in respect of the charity as required by with Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

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

Signed:-



Jamie James-Goddard ACA - Independent Examiner

Institute of Chartered Accountants in England & Wales

Lewis Ballard BBB Ltd  
County Chambers, Warren Street  
Tenby  
Pembrokeshire  
SA70 7JS

This report was signed on 26 November 2021

# Harriet Davis Seaside Holiday Trust For Disabled Children

## Statement of Financial Activities for the year ended 31 March 2021

	Note	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2021 £	2021 £	2021 £	2020 £
<b>Income &amp; Endowments from:</b>					
Donations & Legacies	9	40,044	-	40,044	3,984
Charitable activities	10	43,684	-	43,684	60,100
Other trading activities		-	-	-	-
Investments	11	969	-	969	1,281
<b>Total income</b>		<b>84,697</b>	<b>-</b>	<b>84,697</b>	<b>65,365</b>
<b>Expenditure on:</b>					
Raising funds		833	-	833	-
Charitable activities	14	71,962	2,290	74,252	129,614
<b>Total expenditure</b>		<b>72,795</b>	<b>2,290</b>	<b>75,085</b>	<b>129,614</b>
<b>Net income for the year</b>		<b>11,902</b>	<b>(2,290)</b>	<b>9,612</b>	<b>(64,249)</b>
<b>Net income after transfers</b>		<b>11,902</b>	<b>(2,290)</b>	<b>9,612</b>	<b>(64,249)</b>
<b>Net movement in funds</b>		<b>11,902</b>	<b>(2,290)</b>	<b>9,612</b>	<b>(64,249)</b>
<b>Reconciliation of funds:-</b>					
<b>Total funds brought forward</b>		<b>351,817</b>	<b>1,271,758</b>	<b>1,623,575</b>	<b>1,687,824</b>
<b>Total funds carried forward</b>		<b>363,719</b>	<b>1,269,468</b>	<b>1,633,187</b>	<b>1,623,575</b>

## Harriet Davis Seaside Holiday Trust For Disabled Children

### *Analysis of prior year total funds*

	Note	Prior Year Unrestricted Funds 2020 £	Prior Year Restricted Funds 2020 £	Prior Year Total Funds 2020 £
<b>Income &amp; Endowments from:</b>				
Donations & Legacies	9	3,984	-	3,984
Charitable activities	10	60,100	-	60,100
Other trading activities		-	-	-
Investments	11	1,281	-	1,281
<b>Total Income</b>		<b>65,365</b>	<b>-</b>	<b>65,365</b>
<b>Expenditure on:</b>				
Raising funds		-	-	-
Charitable activities	14	111,080	18,534	129,614
<b>Total expenditure</b>		<b>111,080</b>	<b>18,534</b>	<b>129,614</b>
<b>Net income for the year</b>		<b>(45,716)</b>	<b>(18,534)</b>	<b>(64,249)</b>
<b>Transfers between funds</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Net income after transfers</b>		<b>(45,716)</b>	<b>(18,534)</b>	<b>(64,249)</b>
<b>Reconciliation of funds:-</b>				
<b>Total funds brought forward</b>		<b>397,532</b>	<b>1,290,292</b>	<b>1,687,824</b>
<b>Total funds carried forward</b>		<b>351,816</b>	<b>1,271,758</b>	<b>1,623,575</b>



# Harriet Davis Seaside Holiday Trust For Disabled Children

## Movements in revenue and capital funds for the year ended 31 March 2021

### Revenue accumulated funds

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Last year Total Funds 2020 £
Accumulated funds brought forward	351,817	1,271,758	1,623,575	1,687,824
Recognised gains and losses before transfers	11,902	(2,290)	9,612	(64,249)
	<u>363,719</u>	<u>1,269,468</u>	<u>1,633,187</u>	<u>1,623,575</u>
Closing revenue funds	<u>363,719</u>	<u>1,269,468</u>	<u>1,633,187</u>	<u>1,623,575</u>

### Summary of funds

	Unrestricted and Designated funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Last Year Total Funds 2020 £
Revenue accumulated funds	363,719	1,269,468	1,633,187	1,623,575
Total funds	<u>363,719</u>	<u>1,269,468</u>	<u>1,633,187</u>	<u>1,623,575</u>

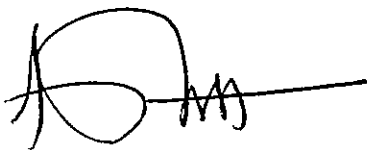
# Harriet Davis Seaside Holiday Trust For Disabled Children

## Balance sheet as at 31 March 2021

	Notes	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	4	1,269,984	1,271,811
Investments held as fixed assets	8	215,100	215,100
<b>Total fixed assets</b>		<b>1,485,084</b>	<b>1,486,911</b>
<b>Current assets</b>			
Debtors	5	4,962	2,582
Cash at bank and in hand		167,016	155,396
<b>Total current assets</b>		<b>171,978</b>	<b>157,978</b>
<b>Creditors: amounts falling due within one year</b>	6	<b>(23,872)</b>	<b>(21,314)</b>
<b>Net current assets</b>		<b>148,106</b>	<b>136,664</b>
<b>The total net assets of the charity</b>		<b>1,633,190</b>	<b>1,623,575</b>

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The financial statements were approved by the Board of Trustees and authorised for issue on 26 November 2021 and were signed on its behalf by:



Andrew Muskett  
Chairman

# Harriet Davis Seaside Holiday Trust For Disabled Children

## Notes to the Accounts for the year ended 31 March 2021

### 1 Accounting policies

#### *Policies relating to the production of the accounts.*

##### **Basis of preparation and accounting convention**

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

##### **Tangible fixed assets**

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Fixtures & Fittings	20 % straight line
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##### **Fund Accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

There are no endowment funds.

##### **Taxation**

The charity is exempt from tax on its charitable activities

2 Numbers of full time employees or full time equivalents	2021	2020
The average number of total staff employed in the year was	<u>6</u>	<u>7</u>
<b><i>The estimated equivalent number of full time staff deployed in different activities in the year was:-</i></b>		
Engaged on charitable activities	5	5
Engaged on management and administration	1	2
<b><i>The estimated full time equivalent number of all staff employed as above</i></b>	<u>6</u>	<u>7</u>

# Harriet Davis Seaside Holiday Trust For Disabled Children

## Notes to the Accounts for the year ended 31 March 2021

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

### 3 Defined contribution pension schemes

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

### 4 Tangible fixed assets

<i>Current Year</i>	Freehold property	Long leasehold Property	Fixtures & Fittings	Total
	£	£	£	£
<b>Cost</b>				
At 1 April 2020	1,068,756	285,277	238,723	1,592,756
Additions	-	-	549	549
<b>At 31 March 2021</b>	<b>1,068,756</b>	<b>285,277</b>	<b>239,272</b>	<b>1,593,305</b>
<b>Depreciation</b>				
At 1 April 2020	52,631	38,802	229,512	320,945
Charge for the year	-	-	2,376	2,376
<b>At 31 March 2021</b>	<b>52,631</b>	<b>38,802</b>	<b>231,888</b>	<b>323,321</b>
<b>Net book value</b>				
<b>At 31 March 2021</b>	<b>1,016,125</b>	<b>246,475</b>	<b>7,384</b>	<b>1,269,984</b>
<b>At 31 March 2020</b>	<b>1,016,125</b>	<b>246,475</b>	<b>9,211</b>	<b>1,271,811</b>

### 5 Debtors

	2021 £	2020 £
Prepayments and accrued income	2,380	-
Other debtors	2,582	2,582
	<b>4,962</b>	<b>2,582</b>

### 6 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	6,391	4,799
Accruals	17,415	16,515
PAYE, NIC VAT and other taxes	-	-
	<b>23,872</b>	<b>21,314</b>

### 7 Loans to trustees included in debtors

There were no loans in the reporting period or the preceding period

# Harriet Davis Seaside Holiday Trust For Disabled Children

## Notes to the Accounts for the year ended 31 March 2021

### 8 Movement in funds

	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
<b>At 31 March 2021</b>				
Tangible Fixed Assets		-	1,269,984	1,269,984
Investments at valuation:-				
Fixed asset investments	215,100	-	-	215,100
Programme related investments	-	-	-	-
Current Assets	171,978			171,978
Current Liabilities	(23,872)	-	-	(23,872)
	<b>363,206</b>	<b>-</b>	<b>1,269,984</b>	<b>1,633,190</b>

	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
<b>At 1 April 2020</b>				
Tangible Fixed Assets	-	-	1,271,811	1,271,811
Fixed asset investments	215,100	-	-	215,100
Current Assets	157,978	-	-	157,978
Current Liabilities	(21,314)	-	-	(21,314)
	<b>351,764</b>	<b>-</b>	<b>1,271,811</b>	<b>1,623,575</b>

Funds brought forward from 2020	Movement in funds in 2021	Transfers between funds in 2021	Funds carried forward to 2022
£	£	£	£

#### Unrestricted and designated funds:-

<b>Unrestricted funds</b>				
General fund	251,817	11,902	-	263,719
Harriet's House	5,000	-	-	5,000
Giltar view	5,000	-	-	5,000
The Wheelabout	10,000	-	-	10,000
Caerwen	5,000			5,000
Management & Administration	25,000			25,000
Development project	10,000			10,000
Capital Expenditure	15,000			15,000
Repairs & Renewals	20,000			20,000
Kendora	5,000			5,000

## Harriet Davis Seaside Holiday Trust For Disabled Children

### Notes to the Accounts for the year ended 31 March 2021

Total unrestricted and designated funds	351,817	11,902	-	363,719
<i>Restricted funds:-</i>				
Restricted funds		-	-	-
Harriet's House	248,895	(2,290)	-	246,605
Giltar view	244,493	-	-	244,493
The Wheelabout	526,008	-	-	526,008
Caerwen	252,362	-	-	252,362
Total restricted funds	1,271,758	(2,290)	-	1,269,468
<b>TOTAL FUNDS</b>	<b>1,623,575</b>	<b>9,612</b>		<b>1,633,187</b>

### Analysis of movements in funds over the year as shown in Note

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2021	2021	2021	2021
	£	£	£	£
<i>Unrestricted and designated funds:-</i>				
General fund	84,697	(72,795)	-	11,902
<i>Restricted funds:-</i>				
Restricted Fixed Asset Funds	-	(2,290)	-	(2,290)
	84,697	(75,085)	-	9,612

## Harriet Davis Seaside Holiday Trust For Disabled Children

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

*This analysis is classified by conventional nominal descriptions and not by activity.*

### 9 Donations, Grants and Legacies

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
Donations and gifts from individuals				
Small donations individually less than £1000	8,425	-	8,425	3,984
Pembrokeshire County Council	26,000		26,000	-
HMRC JRS	5,619		5,619	-
<b>Total donations and gifts from individuals</b>	<b>40,044</b>	<b>-</b>	<b>40,044</b>	<b>3,984</b>

Donations and gifts from individuals (Include HMRC refunds on gift aided donations) - Prior Year analysis

	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
	2020	2020	2020
	£	£	£
Prior year	3,984	-	3,984

### 10 Total Income from charitable activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
<i>Current year</i>	2021	2021	2021	2020
	£	£	£	£
Total income from charitable trading	43,684	-	43,684	60,100
<b>Total from charitable activities</b>	<b>43,684</b>	<b>-</b>	<b>43,684</b>	<b>60,100</b>

## Harriet Davis Seaside Holiday Trust For Disabled Children

Detailed analysis of Income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

### 11 Investment income

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
Bank Interest Receivable	969	-	969	1,281
<b>Total investment income</b>	<b>969</b>	<b>-</b>	<b>969</b>	<b>1,281</b>

### 12 Expenditure on charitable activities - Direct spending

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
Gross wages and salaries - charitable activities	29,112	-	29,112	22,719
Marketing and advertising of charitable services	724	-	724	1,167
<b>Total direct spending</b> <b>B2a</b>	<b>30,124</b>	<b>-</b>	<b>30,124</b>	<b>23,954</b>

### 13 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
<i>Employee costs not included in direct costs</i>				
<b>Premises Expenses</b>				
Rates and water charges	(246)	-	(246)	2,812
Light heat and power	9,630	-	9,630	11,785
Cleaning and waste management	1,766	-	1,766	13,442
Premises repairs, renewals and maintenance	17,163	-	17,163	48,626
Security	-	-	-	-
<b>Administrative overheads</b>				
Telephone, fax and Internet	1,900	-	1,900	-
Postage	36	-	36	-
Stationery and printing	269	-	269	1,029
Subscriptions	30	-	30	-



## Harriet Davis Seaside Holiday Trust For Disabled Children

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

Staff training	157	-	157	-
Hospitality	60	-	60	-

### *Professional fees paid to advisors other than the auditor or examiner*

Accountancy fees other than examination or audit fees	3,526	-	3,526	1,828
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### *Financial costs*

Bank charges	108	-	108	203
Depreciation & Amortisation in total for	86	2,290	2,376	18,552

<b>Support costs before reallocation</b>	<b>40,938</b>	<b>2,290</b>	<b>43,228</b>	<b>104,460</b>
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<b>Total support costs - Current Year</b>	<b>40,938</b>	<b>2,290</b>	<b>43,228</b>	<b>104,460</b>
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## 14 Total Charitable expenditure

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
Total direct spending	30,124	-	30,124	23,954
Total support costs	40,938	2,290	43,228	104,460
Total Governance costs	900	-	900	1,200
<b>Total charitable expenditure</b>	<b>71,962</b>	<b>2,290</b>	<b>74,252</b>	<b>129,614</b>

## 15 Related party transactions

There were no related party transactions to report within the year.