

**COMPANY REGISTRATION NUMBER: 02762428**  
**CHARITY REGISTRATION NUMBER: 1036934**

**THE CASTLE PLAYERS**  
**Company Limited by Guarantee**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**31 AUGUST 2021**

**ALLEN SYKES LIMITED**

Chartered Accountants  
Allen Sykes Limited  
5 Henson Close  
South Church Enterprise Park  
Bishop Auckland  
County Durham  
DL14 6WA

**THE CASTLE PLAYERS**  
**COMPANY LIMITED BY GUARANTEE**  
**FINANCIAL STATEMENTS**  
**YEAR ENDED 31 AUGUST 2021**

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**THE CASTLE PLAYERS**  
**COMPANY LIMITED BY GUARANTEE**  
**TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTORS' REPORT)**  
**YEAR ENDED 31 AUGUST 2021**

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 August 2021.

**Reference and administrative details**

<b>Registered charity name</b>	The Castle Players
<b>Charity registration number</b>	1036934
<b>Company registration number</b>	02762428
<b>Principal office and registered office</b>	c/o Tilley, Bailey & Irvine 8 Newgate Barnard Castle County Durham DL12 8NG

**The trustees**

Mr A B S Wheeler  
Miss L O J Cutting  
Ms H C Dexter  
Ms C M L Gibson-Bell  
Mrs S Fells  
Ms A Tyler  
Mrs D Trevor  
Mr L P Sach  
Mrs L Defty  
Mr K R Defty  
Miss S C Roberts  
Mrs S E Byrne  
Mrs A E Platten  
Mrs H M Armstrong

(Retired 11 May 2021)

<b>Company secretary</b>	Ms H C Dexter
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<b>Accountants</b>	Allen Sykes Limited Chartered Accountants Allen Sykes Limited 5 Henson Close South Church Enterprise Park Bishop Auckland County Durham DL14 6WA
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**THE CASTLE PLAYERS**  
**COMPANY LIMITED BY GUARANTEE**  
**TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTORS' REPORT)**  
*(continued)*  
**YEAR ENDED 31 AUGUST 2021**

**Structure, governance and management**

The organisation is a charitable company limited by guarantee, incorporated on 5th November 1992 and registered as a charity on 26th April 1994. The company was established under a Memorandum of Association, which established the objects and powers of the Charitable Company and is governed under its Articles of Association.

The directors of the company are also charity trustees for the purposes of charity law. They are elected to serve for a maximum of three years after which they must be re-elected at the next Annual General Meeting.

Individuals demonstrating an active interest in the management of our charitable activities can be invited by an existing trustee to join the board.

**Objectives and activities**

The charity is constituted as a company limited by guarantee and is therefore governed by a memorandum and articles of association.

The charity's object and its principal activity continues to be that of the production for payment or otherwise of theatrical or other related events for performance to the public in order to promote, maintain, improve and advance the education of the public and to encourage the arts.

Trustees lead five teams that are responsible for the day-to-day delivery of the charity's affairs - Business & Sustainability, Production, Marketing, Programming and Community. Each team reports to the bimonthly trustee meetings.

The trustees have paid due regard to guidance on public benefit issued by the Charity Commission in deciding what activities the charity should undertake. The trustees believe that the activities set out in the charity's object described above comply with the Charity Commission guidance and further explanation is given in the achievements and performance section of this report.

# **THE CASTLE PLAYERS**

## **COMPANY LIMITED BY GUARANTEE**

### **TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTORS' REPORT)** (continued)

**YEAR ENDED 31 AUGUST 2021**

#### **Achievements and performance**

When the impact of Covid-19 restrictions began to be felt in March 2020, no-one really believed that these would still be in place by June 2021.

The implication for The Castle Players was an ongoing monitoring of the ever-changing situation with decisions taken to postpone, firstly the summer 2020 production of *The Comedy of Errors*, then the autumn production of three plays by Alan Bennett, and finally the 2021 winter tour of Bernard Shaw's *Pygmalion*. Each decision, enormously disappointing, having to be made against the need to follow government guidelines and protect people's health.

Not until April 2021, when the government's 'roadmap' out of Covid was published, was there an opportunity (and optimism) for the planning of a simpler Summer production. Once again, *'The Comedy of Errors'* was postponed, but in its place a shorter and very apt production - *'The Complete Works of William Shakespeare (abridged)'* - was agreed. The production was directed by Gordon Duffy-McGhie, assisted by Keith Irons and Laura Shaw, and provided the opportunity to take a Summer production on tour. Four outdoor performances were organised: two matinees at the Bowes Museum and evening performances at Mickleton Village Hall and All Saints and Salutation Church in Darlington.

The production was very well received, with people relieved at being able to attend live performance and be part of a small return to normality. For the company, the production marked the return of being able to plan for the future.

Unfortunately, with care homes and schools shut to visitors, the Covid restrictions also meant the postponement of community activities and performances and the delay of the planned dementia awareness project for junior schools.

The benefits of Zoom were maximised during the year. Trustee and team meetings were held online, and regular Monday evening quizzes and play readings, organised by Adele Tyler and Sarah Fells, continued to prove popular and maintained contact with the membership.

#### **Financial review**

The Statement of Financial Activities is part of this report. The Trustees will continue to seek sponsorship to subsidise our productions so as to keep ticket prices as low as possible to encourage a wide audience. We began the year with total funds of £36,823 and ended with funds of £33,922. Our fixed assets comprise costumes, props and electrical equipment for use by Charity, but also available for hire.

Under the Memorandum and Articles of Association the charity has the power to make any investment which the Trustees see fit. The Trustees have considered the most appropriate policy for investing funds and presently these are in Building Society and Bank accounts. The Trustees consider the return on investment to be extremely low in the current financial situation.

Unrestricted free reserves totalled £21,761 excluding designated reserves of £6,665 which must be held as provided by the Articles of Association. The present level of free reserves is considered adequate to support the continuation of our yearly productions. The charity maintains unrestricted funds at a sufficient level to cover over 12 months storage, administration and management costs of the company.

**THE CASTLE PLAYERS**  
**COMPANY LIMITED BY GUARANTEE**  
**TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTORS' REPORT)**  
*(continued)*

**YEAR ENDED 31 AUGUST 2021**

**Small company provisions**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report (incorporating the directors' report) was approved on .....16/11/21... and signed on behalf of the board of trustees by:

Ms H C Dexter  
Trustee



Mr L P Sach  
Trustee



**THE CASTLE PLAYERS**  
**COMPANY LIMITED BY GUARANTEE**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCLUDING INCOME AND EXPENDITURE ACCOUNT)**  
**YEAR ENDED 31 AUGUST 2021**

		Unrestricted funds	2021 Restricted funds	Total funds	2020 Total funds
	Note	£	£	£	£
<b>Income and endowments</b>					
Donations and legacies	5	1,803	—	1,803	24,368
Charitable activities	6	7,202	—	7,202	8,244
Other trading activities	7	120	—	120	724
Investment income	8	—	—	—	28
Other income	9	—	—	—	4,056
<b>Total income</b>		<u>9,125</u>	<u>—</u>	<u>9,125</u>	<u>37,420</u>
<b>Expenditure</b>					
Expenditure on charitable activities	10,11	<u>10,980</u>	<u>1,046</u>	<u>12,026</u>	<u>20,779</u>
<b>Total expenditure</b>		<u>10,980</u>	<u>1,046</u>	<u>12,026</u>	<u>20,779</u>
<b>Net (expenditure)/income and net movement in funds</b>		<u>(1,855)</u>	<u>(1,046)</u>	<u>(2,901)</u>	<u>16,641</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>33,637</u>	<u>3,186</u>	<u>36,823</u>	<u>20,182</u>
<b>Total funds carried forward</b>		<u>31,782</u>	<u>2,140</u>	<u>33,922</u>	<u>36,823</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 8 to 16 form part of these financial statements.

**THE CASTLE PLAYERS**  
**COMPANY LIMITED BY GUARANTEE**  
**STATEMENT OF FINANCIAL POSITION**

**31 AUGUST 2021**

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible fixed assets	17	3,727	4,384
<b>Current assets</b>			
Debtors	18	948	909
Cash at bank and in hand		29,967	32,490
		<u>30,915</u>	<u>33,399</u>
<b>Creditors: amounts falling due within one year</b>	19	720	960
<b>Net current assets</b>		<u>30,195</u>	<u>32,439</u>
<b>Total assets less current liabilities</b>		<u>33,922</u>	<u>36,823</u>
<b>Net assets</b>		<u>33,922</u>	<u>36,823</u>
<b>Funds of the charity</b>			
Restricted funds		2,140	3,186
Unrestricted funds		31,782	33,637
<b>Total charity funds</b>	20	<u>33,922</u>	<u>36,823</u>

For the year ending 31 August 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The statement of financial position  
continues on the following page.  
**The notes on pages 8 to 16 form part of these financial statements.**

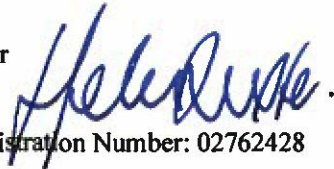


**THE CASTLE PLAYERS**  
**COMPANY LIMITED BY GUARANTEE**  
**STATEMENT OF FINANCIAL POSITION** *(continued)*

**31 AUGUST 2021**

These financial statements were approved by the board of trustees and authorised for issue on 16/11/21, and are signed on behalf of the board by:

Ms H C Dexter  
Trustee



Company Registration Number: 02762428

Mr L P Sach  
Trustee



**The notes on pages 8 to 16 form part of these financial statements.**

**THE CASTLE PLAYERS**  
**COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 AUGUST 2021**

**1. General information**

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is c/o Tilley, Bailey & Irvine, 8 Newgate, Barnard Castle, County Durham, DL12 8NG.

**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 Companies Act 2006.

**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**

After the extended period of uncertainty created by Covid-19, it was with genuine relief that people were able to rehearse and perform again. The Complete Works of William Shakespeare (abridged) provided a much appreciated return of live performance as well as generating income that contributed towards core running costs.

This income, together with the commitment and generosity of the Friends of The Castle Players and the Covid grant from Durham County Council (received in the previous financial year) has enabled the company to emerge from the period of lockdown measures in relatively good financial health. The trustees believe, therefore, that the company has adequate resources to cover core running costs, and that it can continue as a going concern for the foreseeable future.

**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.

**THE CASTLE PLAYERS**  
**COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS** *(continued)*  
**YEAR ENDED 31 AUGUST 2021**

**3. Accounting policies** *(continued)*

**Incoming resources**

All income is 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.
- ticket sale income is recognised on the date the performance takes place.
- 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 and non-charitable trading activities.
- 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.

**Tangible assets**

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

**THE CASTLE PLAYERS**  
**COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS** *(continued)*  
**YEAR ENDED 31 AUGUST 2021**

**3. Accounting policies** *(continued)*

**Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 15% reducing balance

**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.

**Financial instruments**

A financial asset or a financial liability is recognised only when the entity 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, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

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

**4. Limited by guarantee**

The charity is a company limited by guarantee and has no share capital. At 31 August 2021 there were 13 members, each of which undertakes to contribute such amount as may be required (not exceeding £1) to the charity's assets should it be wound up while he or she is a member or within one year after he or she ceases to be a member.

**THE CASTLE PLAYERS**  
**COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS** *(continued)*  
**YEAR ENDED 31 AUGUST 2021**

**5. Donations and legacies**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<b>Donations</b>			
Sponsorship	250	—	250
Private Donations	1,553	—	1,553
<b>Legacies</b>			
Legacies	—	—	—
<b>Grants</b>			
Teesdale Action Partnership Dementia Awareness	—	—	—
Covid-19 Support Funding	—	—	—
	<u>1,803</u>	<u>—</u>	<u>1,803</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
<b>Donations</b>			
Sponsorship	—	—	—
Private Donations	1,852	—	1,852
<b>Legacies</b>			
Legacies	7,385	—	7,385
<b>Grants</b>			
Teesdale Action Partnership Dementia Awareness	—	5,131	5,131
Covid-19 Support Funding	10,000	—	10,000
	<u>19,237</u>	<u>5,131</u>	<u>24,368</u>

**6. Charitable activities**

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Production income	<u>7,202</u>	<u>7,202</u>	<u>8,244</u>	<u>8,244</u>

**7. Other trading activities**

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Fundraising events	—	—	724	724
Storage charges	<u>120</u>	<u>120</u>	<u>—</u>	<u>—</u>
	<u>120</u>	<u>120</u>	<u>724</u>	<u>724</u>

**THE CASTLE PLAYERS**  
**COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS** *(continued)*  
**YEAR ENDED 31 AUGUST 2021**

**8. Investment income**

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Bank interest receivable	—	—	28	28

**9. Other income**

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Insurance claim	—	—	4,056	4,056

**10. Expenditure on charitable activities by fund type**

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Theatrical Productions	3,541	981	4,522
Support costs	7,439	65	7,504
	<u>10,980</u>	<u>1,046</u>	<u>12,026</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
Theatrical Productions	9,996	2,381	12,377
Support costs	8,105	297	8,402
	<u>18,101</u>	<u>2,678</u>	<u>20,779</u>

**11. Expenditure on charitable activities by activity type**

	Activities undertaken directly	Support costs	Total funds 2021	Total funds 2020
	£	£	£	£
Theatrical Productions	4,522	6,784	11,306	19,819
Governance costs	—	720	720	960
	<u>4,522</u>	<u>7,504</u>	<u>12,026</u>	<u>20,779</u>

**THE CASTLE PLAYERS**  
**COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS** *(continued)*  
**YEAR ENDED 31 AUGUST 2021**

**12. Analysis of support costs**

	Theatrical Productions	Total 2021	Total 2020
	£	£	£
Premises	5,381	5,381	6,176
General office	467	467	—
Governance costs	720	720	960
Depreciation	657	657	774
Other costs	279	279	492
	<u>7,504</u>	<u>7,504</u>	<u>8,402</u>

**13. Net (expenditure)/income**

Net (expenditure)/income is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of tangible fixed assets	<u>657</u>	<u>774</u>

**14. Independent examination fees**

	2021	2020
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<u>—</u>	<u>960</u>

**15. Trustee remuneration and expenses**

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

**16. Transfers between funds**

Unspent restricted funds which are no longer recoverable by the funding provider were transferred to general funds in the previous year.

**THE CASTLE PLAYERS**  
**COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS** *(continued)*  
**YEAR ENDED 31 AUGUST 2021**

**17. Tangible fixed assets**

	Equipment £	Total £
<b>Cost</b>		
At 1 September 2020 and 31 August 2021	26,049	<u>26,049</u>
<b>Depreciation</b>		
At 1 September 2020	21,665	21,665
Charge for the year	657	657
<b>At 31 August 2021</b>	<u>22,322</u>	<u>22,322</u>
<b>Carrying amount</b>		
At 31 August 2021	<u>3,727</u>	<u>3,727</u>
At 31 August 2020	<u>4,384</u>	<u>4,384</u>

**18. Debtors**

	2021 £	2020 £
Prepayments and accrued income	<u>948</u>	<u>909</u>

**19. Creditors: amounts falling due within one year**

	2021 £	2020 £
Accruals and deferred income	<u>720</u>	<u>960</u>



**THE CASTLE PLAYERS**  
**COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS** *(continued)*

**YEAR ENDED 31 AUGUST 2021**

**20. Analysis of charitable funds**

**Unrestricted funds**

	At 1 Sep 2020 £	Income £	Expenditure £	Transfers £	At 31 Aug 2021 £
Unrestricted Funds	26,972	9,125	(10,980)	—	25,117
Reserves provided for by the Articles of Association	6,665	—	—	—	6,665
	<u>33,637</u>	<u>9,125</u>	<u>(10,980)</u>	<u>—</u>	<u>31,782</u>

	At 1 Sep 2019 £	Income £	Expenditure £	Transfers £	At 31 Aug 2020 £
Unrestricted Funds	11,302	32,289	(18,101)	1,482	26,972
Reserves provided for by the Articles of Association	6,665	—	—	—	6,665
	<u>17,967</u>	<u>32,289</u>	<u>(18,101)</u>	<u>1,482</u>	<u>33,637</u>

**Restricted funds**

	At 1 Sep 2020 £	Income £	Expenditure £	Transfers £	At 31 Aug 2021 £
BBC	—	—	—	—	—
Teesdale Action Partnership	436	—	(65)	—	371
RSC	—	—	—	—	—
Teesdale Action Partnership Dementia Awareness Project	2,750	—	(981)	—	1,769
	<u>3,186</u>	<u>—</u>	<u>(1,046)</u>	<u>—</u>	<u>2,140</u>

	At 1 Sep 2019 £	Income £	Expenditure £	Transfers £	At 31 Aug 2020 £
BBC	1,141	—	—	(1,141)	—
Teesdale Action Partnership	513	—	(77)	—	436
RSC	561	—	(220)	(341)	—
Teesdale Action Partnership Dementia Awareness Project	—	5,131	(2,381)	—	2,750
	<u>2,215</u>	<u>5,131</u>	<u>(2,678)</u>	<u>(1,482)</u>	<u>3,186</u>

**THE CASTLE PLAYERS**  
**COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS** *(continued)*  
**YEAR ENDED 31 AUGUST 2021**

**20. Analysis of charitable funds** *(continued)*

**Details of restricted funds**

BBC	To support new directors;
Teesdale Action Partnership	To fund the purchase of small tools;
RSC	To fund the performance of 'A Midsummer's Night Dream';
Teesdale Action Partnership	To fund the production of a play for junior schools
Dementia Awareness Project	students about dementia.

**21. Analysis of net assets between funds**

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Tangible fixed assets	3,356	371	3,727
Current assets	29,146	1,769	30,915
Creditors less than 1 year	(720)	—	(720)
<b>Net assets</b>	<b>31,782</b>	<b>2,140</b>	<b>33,922</b>

	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
Tangible fixed assets	3,948	436	4,384
Current assets	30,649	2,750	33,399
Creditors less than 1 year	(960)	—	(960)
<b>Net assets</b>	<b>33,637</b>	<b>3,186</b>	<b>36,823</b>

**22. Related parties**

There were no transactions undertaken with any related party during the period.