

Charity registration number 1081104 (England and Wales)

ORPHAIDS UK

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

ORPHAIDS UK

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr T Pickford
	Mrs M J Digman
	Mr D Watson
	Mr A H Digman OBE
Charity number	1081104
Principal address	14 Vicarage Way
	Hust Green
	Etchingham
	East Sussex
	TN19 7QQ
Independent examiner	Oliver Read FCCA ACA
	James Todd & Co Limited
	Drayton House
	Drayton Lane
	Chichester
	West Sussex
Bankers	PO20 2EW
	Lloyds Bank plc
	Woodside
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ORPHAIDS UK

CONTENTS

	Page
Trustees' report	1 - 3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 14

ORPHAIDS UK

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's trust deed, the Charities Act 2011 and "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).

Objectives and activities

The objects of the charity are the furtherance of the Christian faith and Gospel throughout the World, the relief of poverty, the advancement of education and the care of orphans and other children. It achieves these objects through its work in Third World countries where there is a high degree of poverty.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Activities

OrphAids UK continues to meet the goals of its trustees and trust deed in providing support to the Orphans of Aids in Ecuador and in assisting orphans and victims of HIV elsewhere in the world.

We continue to provide regular funding required to run ongoing projects in 2 countries:

Ecuador

Through funding to OrphAids Ecuador, a separate and unrelated charity registered in Ecuador, we continue to undertake work in 4 major areas:

a) A community which consists of

- an orphanage for children who are orphaned because of HIV/AIDS, including education and medical needs,
- Provision of temporary accommodation for people suffering from AIDS and unable to care for themselves.
- Palliative care for those in the last stages of disease.

b) Assistance and to be an advocate for those suffering from HIV/AIDS in the community,

c) Education of children/young people and families in relation to sexual health and HIV/AIDS carried out in the form of workshops. Also, OrphAids takes the opportunity to have a presence at any festivals to ensure the prevention for HIV/AIDS message is available to the local community.

d) Provides refuge and support for abused women and children, as requested by Ecuadorian Social Services, until such time as arrangements can be made by Ecuadorian social services for support and relocation, if needed.

Columbia

Through funding to Funho OrphAids, a separate and unrelated charity registered in Columbia, we continue undertake outreach work in the deprived areas of Palmira and Pereira by undertaking education of children, young people and mothers regarding HIV and AIDS and support for those suffering in the community.

ORPHAIDS UK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance

Ecuador

OrphAids UK has continued to provide ongoing support to OrphAids Ecuador throughout this year and supported the following activities:

- Orphan care for children and families, including all education, medical and social needs.
- Community support for HIV/AIDS victims in and around Santo Domingo including medical provision, education and counselling, support groups, providing advocate support within the health system.
- HIV/AIDS Health education and prevention work has continued during the pandemic via zoom workshops
- Support those in need of palliative care in their home, by visitation and facilitation of medications and any other needs.
- Support of victims of abuse, by working in partnership with Ecuadorian social services to provide refuge and assistance.

Columbia

The work in Columbia continues to provide education prevention and support to many areas, including police and military academies, and continues to work in all levels of the education sector. In addition, in partnership with local churches, supporting people affected by the COVID19 pandemic.

Orphaids Ecuador and Funho Orphaids (Columbia) both continue to work closely with their respective governments, meeting with both Government Ministers and government representatives to provide advice in the area of HIV and Sexual Health and supporting government initiatives in these areas.

Financial review

The trustees hold a very small number of listed investments which were gifted to the charity. The quantity held is too small to warrant the services of an investment manager and instead they are managed by the trustees.

Going concern

It continues to be a difficult financial environment for the charity. The receiving charities in South America are continuing to work to reduce costs and undertake income generating activities to reduce the amount of monies needed from the UK to support the work. The trustees made the teams in Ecuador and Columbia aware of the funding issues for the future once reserves are depleted. Orphaids in Ecuador and Colombia have local income generation events during normal times, this has been invaluable to the work.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Major risks

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

ORPHAIDS UK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Plans for future periods

The future plans and objectives of the charity for the coming year are as follows:

- a) to continue to support the project that is already established in Ecuador. This is a long term and ongoing commitment.
- b) to continue to support an HIV community and education programme in Columbia and working with underprivileged children, young people, and families. This is also a long term and ongoing commitment.
- c) to continue to search for support for the running of the UK charity.
- b) to continue to share the Christian Faith in all that is undertaken.

The trustees would like to take this opportunity to thank all those who support OrphAids UK in so many ways, from volunteer work to financial support and prayer support.

Almost all functions undertaken by members of OrphAids UK are undertaken free of charge, so ensuring that overheads are low. Without this financial and personal support, we would not be able to undertake this important work in South America.

Structure, governance and management

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr T Pickford

Mrs M J Digman

Mr D Watson

Mr A H Digman OBE

Recruitment and appointment of trustees

The trustees are appointed by the board of trustees in accordance with the trust deed and are briefed on appointment as to their responsibilities and obligations towards the charity.

None of the trustees has any beneficial interest in the charity. All of the trustees are members of the charity and guarantee to contribute £1 in the event of a winding up.

The trustees' report was approved by the Board of Trustees.

Mr A H Digman OBE

Trustee

17 January 2025

ORPHAIDS UK

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ORPHAIDS UK

I report to the trustees on my examination of the financial statements of Orphaids UK (the charity) for the year ended 31 March 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.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements 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 now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 charity as required by section 130 of the Charities Act 2011.
- 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 financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Oliver Read FCCA ACA

James Todd & Co Limited
Drayton House
Drayton Lane
Chichester
West Sussex
PO20 2EW
England

Dated: 17 January 2025

ORPHAIDS UK

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income from:							
Donations and legacies	3	38,671	1,620	40,291	75,328	325	75,653
Investments	4	390	-	390	300	-	300
Total income		39,061	1,620	40,681	75,628	325	75,953
Charitable activities	5	53,340	1,500	54,840	70,750	450	71,200
Net losses on investments	9	(177)	-	(177)	(2,698)	-	(2,698)
Net income/(expenditure) and movement in funds		(14,456)	120	(14,336)	2,180	(125)	2,055
Reconciliation of funds:							
Fund balances at 1 April 2023		32,335	12,125	44,460	30,155	12,250	42,405
Fund balances at 31 March 2024		17,879	12,245	30,124	32,335	12,125	44,460

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

ORPHAIDS UK

BALANCE SHEET

AS AT 31 MARCH 2024

		2024		2023	
	Notes	£	£	£	£
Fixed assets					
Investments	11		8,386		8,563
Current assets					
Debtors	12	10,742		9,042	
Cash at bank and in hand		13,336		29,099	
		24,078		38,141	
Creditors: amounts falling due within one year	13	(2,340)		(2,244)	
Net current assets			21,738		35,897
Total assets less current liabilities			30,124		44,460
The funds of the charity					
Restricted income funds	14		12,245		12,125
Unrestricted funds	15		17,879		32,335
			30,124		44,460

The financial statements were approved by the trustees on 17 January 2025

Mr A H Digman OBE
Trustee

ORPHAIDS UK

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

OrphAids UK is an unincorporated charity governed by deed and registered with the Charities Commission under charity number 1081104. The principal address is 14 Vicarage Way, Hurst Green, Etchingham, East Sussex, TN17 7QQ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements 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 Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.5 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 are allocated on the portion of the asset's use.

1.6 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	38,671	1,620	40,291	75,328	325	75,653

4 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income from listed investments	279	280
Interest receivable	111	20
	390	300

ORPHAIDS UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

5 Expenditure on charitable activities

	Orphan Care	Community Care	AIDS Awareness	Total	Orphan Care	Community Care	AIDS Awareness	Total
	2024	2024	2024	2024	2023	2023	2023	2023
	£	£	£	£	£	£	£	£
Direct costs								
Centre overheads and running costs	35,931	-	-	35,931	39,760	-	-	39,760
Community care, support of children and families	-	12,391	-	12,391	-	26,221	-	26,221
School education costs	-	1,500	-	1,500	-	450	-	450
	<u>35,931</u>	<u>13,891</u>	<u>-</u>	<u>49,822</u>	<u>39,760</u>	<u>26,671</u>	<u>-</u>	<u>66,431</u>
Share of support and governance costs (see note 6)								
Support	1,292	1,293	1,293	3,878	1,210	1,210	1,209	3,629
Governance	380	380	380	1,140	380	380	380	1,140
	<u>37,603</u>	<u>15,564</u>	<u>1,673</u>	<u>54,840</u>	<u>41,350</u>	<u>28,261</u>	<u>1,589</u>	<u>71,200</u>
Analysis by fund								
Unrestricted funds	37,603	14,064	1,673	53,340	41,350	27,811	1,589	70,750
Restricted funds	-	1,500	-	1,500	-	450	-	450
	<u>37,603</u>	<u>15,564</u>	<u>1,673</u>	<u>54,840</u>	<u>41,350</u>	<u>28,261</u>	<u>1,589</u>	<u>71,200</u>

ORPHAIDS UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

5 Expenditure on charitable activities

(Continued)

OrphAids UK operates by providing grant funding to support the work of 2 charities, OrphAids Ecuador and Funho OrphAids, which run the projects in Ecuador and Columbia respectively.

During the year, grants totaling £14,546 (2023: £39,759) and £12,391 (2023: £26,221) were paid to OrphAids Ecuador and Funho OrphAids respectively.

Both OrphAids Ecuador and Funho OrphAids are completely separate charities, registered in their own countries, and with no Trustees common to the UK charity. The Trustees of OrphAids UK have no influence over the decisions made to OrphAids Ecuador or Funho OrphAids, although they will provide advice when requested by the individual charities.

6 Support costs allocated to activities

	2024	2023
	£	£
Insurance	820	817
Legal and professional fees	180	164
Computer costs	887	443
Bank charges	791	1,077
Accountancy	1,200	1,128
Governance costs	1,140	1,140
	<u>5,018</u>	<u>4,769</u>
Analysed between:		
Orphan Care	1,672	1,590
Community Care	1,673	1,590
AIDS Awareness	1,673	1,589
	<u>5,018</u>	<u>4,769</u>

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

8 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

ORPHAIDS UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

9 Gains and losses on investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Gains/(losses) arising on:		
Revaluation of investments	(177)	(2,698)

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 April 2023	8,563
Valuation changes	(177)
At 31 March 2024	8,386
Carrying amount	
At 31 March 2024	8,386
At 31 March 2023	8,563

12 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Other debtors	10,742	9,042

13 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	2,340	2,244

ORPHAIDS UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

14 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.

	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
Medical fund	6,493	1,500	(1,500)	6,493
Palliative Care fund	2,448	-	-	2,448
Education fund	1,624	-	-	1,624
Malawi fund	100	120	-	220
Project Ecuador	1,460	-	-	1,460
	<u>12,125</u>	<u>1,620</u>	<u>(1,500)</u>	<u>12,245</u>
	<u><u>12,125</u></u>	<u><u>1,620</u></u>	<u><u>(1,500)</u></u>	<u><u>12,245</u></u>
Previous year:	At 1 April 2022	Incoming resources	Resources expended	At 31 March 2023
	£	£	£	£
Medical fund	6,368	125	-	6,493
Palliative Care fund	2,448	-	-	2,448
Education fund	1,624	-	-	1,624
Malawi fund	90	120	(110)	100
Project Ecuador	1,720	80	(340)	1,460
	<u>12,250</u>	<u>325</u>	<u>(450)</u>	<u>12,125</u>
	<u><u>12,250</u></u>	<u><u>325</u></u>	<u><u>(450)</u></u>	<u><u>12,125</u></u>

The medical fund is to pay for drugs, medical investigations and surgery for those children in the orphanage with AIDS.

The Palliative Care fund is to be used to build and run the OrphAids Care Centre in Ecuador, which will be used for palliative care.

The Education fund is used for the education of orphaned children at the OrphAids Ecuador orphanage.

The Project Ecuador fund supports the work of Dr Gardiner in Quito and Santo Domingo.

As well as assisting orphans of AIDS in South America, the charity is also involved with orphans of AIDS in Malawi, Africa and specific monies have been donated for feeding the orphans and for supporting key workers who look after the health of the orphaned children. These funds are sent via the unconnected charity, Starfish Malawi.

The charity currently assists with the running costs of the orphan centre but the charity's long-term plan is for the centre to become self sufficient. This is to be achieved by setting up projects which will provide future income to fund the orphan centre.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023	Incoming resources	Resources expended	Gains and losses	At 31 March 2024
	£	£	£	£	£
General funds	32,335	39,061	(53,340)	(177)	17,879
	=====	=====	=====	=====	=====
Previous year:	At 1 April 2022	Incoming resources	Resources expended	Gains and losses	At 31 March 2023
	£	£	£	£	£
General funds	30,155	75,628	(70,750)	(2,698)	32,335
	=====	=====	=====	=====	=====

16 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	2024	2024	2024
	£	£	£
At 31 March 2024:			
Investments	8,386	-	8,386
Current assets/(liabilities)	7,993	13,745	21,738
	=====	=====	=====
	16,379	13,745	30,124
	=====	=====	=====
Per balance sheet	17,879	12,245	30,124
Balance to allocate	1,500	(1,500)	-
	=====	=====	=====
	Unrestricted funds	Restricted funds	Total
	2023	2023	2023
	£	£	£
At 31 March 2023:			
Investments	8,563	-	8,563
Current assets/(liabilities)	23,772	12,125	35,897
	=====	=====	=====
	32,335	12,125	44,460
	=====	=====	=====

17 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).