

REGISTERED COMPANY NUMBER: 04655610 (England and Wales)
REGISTERED CHARITY NUMBER: 01102830

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2023
for
MedEquip4Kids Limited

MedEquip4Kids Limited

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for the Year Ended 31 March 2023

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MedEquip4Kids Limited

Reference and Administrative Details
for the Year Ended 31 March 2023

TRUSTEES

E Bowe (resigned 23/3/2023)
I Harlow
R A Jameson (resigned 15/12/2022)
D I Joseph
S Pfeffer
S J Whittaker (resigned 3/11/2022)
B J White Chairman
A C Wilson Deputy Chairman (resigned 15/12/2022)
A N Budenburg (appointed 20/4/2023)
J F J Carson (appointed 15/6/2023)

COMPANY SECRETARY

G Baig

REGISTERED OFFICE

Church House
90 Deansgate
Manchester
M3 2GP

**REGISTERED COMPANY
NUMBER**

04656610 (England and Wales)

**REGISTERED CHARITY
NUMBER**

01102830

INDEPENDENT EXAMINER

Haines Watts
Chartered Accountants
3rd Floor
56 Wellington Street
Leeds
West Yorkshire
LS1 2EE

SOLICITORS

Gunner Cooke
53 King Street
Manchester
M2 4QL

BANKERS

Barclays Bank plc
Leicester
Leicestershire
LE87 2BB

MedEquip4Kids Limited (Registered number: 04656610)

Report of the Trustees
for the Year Ended 31 March 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of 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).

INCORPORATION

The company was incorporated on 4th February 2003 as Boxwall Limited. It changed its name to Children's Hospital Appeals Trust Limited on 10 April 2003. On 7th June 2004 it changed its name to MedEquip4Kids Limited.

The Directors/Trustees are responsible for the governance of the organisation and are active in all operational aspects of strategic management. Major policy decisions are decided at full directors/trustees' meetings.

HOW OUR ACTIVITIES ACHIEVE PUBLIC BENEFIT

The Charity carries out a wide range of activities in pursuance of its charitable aims. The Trustees consider that these activities detailed below and in the IMPACT Report provide benefit to the public.

DESCRIPTION OF ORGANISATION

The charity is run by a team of volunteer trustees who manage the direction and policies of the charity. The day to day management is undertaken by the Chief Executive who is supported by a team of administrative staff and volunteers.

OBJECTIVES AND ACTIVITIES

MedEquip4Kids has a long track record of improving children's health by providing equipment not available from limited NHS resources. After supporting Child and Adolescent Mental Health Services (CAMHS) for a number of years, the charity decided to get more directly involved in preventing mental health problems in children and young people by delivering wellbeing education in schools.

The objectives of the charity are to promote:

- the relief of sickness and the preservation and protection of health care of babies, children and young people by the provision of equipment.
- to further such other charitable purposes as the trustees consider appropriate.

In the furtherance of these charitable objectives, the charity is to raise funds and invite and receive contributions from any person or persons whatsoever by way of subscription, donation and otherwise, provided that the charity does not undertake any permanent trading activities in raising funds for their charitable objectives.

INVESTMENT POLICY AND RETURN

Under the governing document 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 have found that placing funds on deposit meets their requirements given the secure nature and accessibility of the funds. The trustees consider the return to be reasonable given the low risk nature of the deposits. However, this overall low risk policy is subject to periodic review.

Donated investments are held and realised at an appropriate time.

INFORMATION TECHNOLOGY

The company continues to invest in technology suitable to improve its performance in the charity sector.

MedEquip4Kids Limited (Registered number: 04655610)

Report of the Trustees
for the Year Ended 31 March 2023

FINANCIAL REVIEW

Financial review

MedEquip4Kids has continued its mission this year to improve children's health in the North West and beyond. Despite the challenging fundraising climate, we managed to complete 17 projects in 13 hospitals, providing paediatric medical equipment and improved facilities, as well as supporting special schools and funding resources for 32 Child and Adolescent Mental Health Services (CAMHS) across the UK. In total 120,882 babies, children and young people have benefited from our activities.

Our Hummingbird Project has now entered its fifth year and goes from strength to strength, with results from the six-week course once again showing significant improvements in students' happiness and wellbeing. Next year we plan to expand the programme to deliver more sessions to primary and secondary schools across the region. Well done to Ian Platt for his fantastic work in developing and leading the project.

We were very proud of 11-year-old Ruben and Elena Evans-Guillén, who were the youngest recipients of the Queen's Birthday Honours in her Platinum Jubilee year. The Warrington-based twins have raised an amazing 146,000 for charities including MedEquip4Kids. Both twins have Attention Deficit Hyperactivity Disorder (ADHD), but have learned to channel their excess energy into beneficial community activities.

In January we were delighted to welcome a new member of staff, Dalre Comac Gilhooly, to our small team as a Trusts Fundraiser. Originally from Belfast, Dalre has settled in well and has already achieved some notable successes in securing grants from charitable foundations.

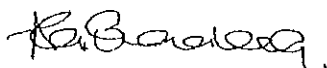
We are always so grateful to everyone who offers us their time and support. A special mention goes to the Trafford Centre for extending our charity partnership for another year, and to all the wonderful volunteers who helped us collect coins from the Trafford Centre foundations, raising vital funds for children's healthcare.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is constituted as a company limited by guarantee and its memorandum and articles of association are its primary governing documents.

Approved by order of the board of trustees on 11 October 2023 and signed on its behalf by:



A N Budenborg - Trustee

Independent Examiner's Report to the Trustees of
MedEquip4Kids Limited

Independent examiner's report to the trustees of MedEquip4Kids Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's trustees (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW which is one of the listed bodies.

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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

MB

Matthew Barton BA (Hons) FCA CTA

Haines Watts
Chartered Accountants
3rd Floor
56 Wellington Street
Leeds
West Yorkshire
LS1 2EE

Date: 13 October 2023

MedEquip4Kids Limited

Statement of Financial Activities
for the Year Ended 31 March 2023

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		250,609	181,385	431,994	304,820
Investment Income	3	1,016	-	1,016	699
Other income		-	-	-	46,432
Total		<u>251,625</u>	<u>181,385</u>	<u>433,010</u>	<u>352,051</u>
EXPENDITURE ON					
Raising funds	4	86,557	-	86,557	51,703
Charitable activities	5				
Direct Charitable Expenditure		194,811	156,988	351,799	326,862
Governance Costs		2,799	1,600	4,399	4,399
Total		<u>284,167</u>	<u>158,588</u>	<u>442,755</u>	<u>381,964</u>
NET INCOME/(EXPENDITURE)		(32,542)	22,797	(9,745)	(29,913)
RECONCILIATION OF FUNDS					
Total funds brought forward		165,962	95,096	261,058	290,971
TOTAL FUNDS CARRIED FORWARD		<u>133,420</u>	<u>117,893</u>	<u>251,313</u>	<u>261,058</u>

The notes form part of these financial statements

MedEquip4Kids Limited (Registered number: 04655610)

Balance Sheet
31 March 2023

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
CURRENT ASSETS					
Cash at bank and in hand		143,927	117,893	261,820	266,938
CREDITORS					
Amounts falling due within one year	11	(10,507)	-	(10,507)	(5,880)
NET CURRENT ASSETS		<u>133,420</u>	<u>117,893</u>	<u>251,313</u>	<u>261,058</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>133,420</u>	<u>117,893</u>	<u>251,313</u>	<u>261,058</u>
NET ASSETS		<u>133,420</u>	<u>117,893</u>	<u>251,313</u>	<u>261,058</u>
FUNDS	12				
Unrestricted funds				133,420	165,962
Restricted funds				117,893	95,096
TOTAL FUNDS				<u>251,313</u>	<u>261,058</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 11 October 2023 and were signed on its behalf by:



A N Budenburg - Trustee

The notes form part of these financial statements

MedEquip4Kids Limited

Notes to the Financial Statements for the Year Ended 31 March 2023

1. GENERAL INFORMATION

Medequip4kids Limited is a charitable company, limited by guarantee, incorporated in England and Wales under the company number 04655810 and charity number 1102830.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Going concern

The financial statements have been prepared on a going concern basis. The Trustees have reviewed and considered relevant information in making their assessment. Based on these assessments, given the measures that could be undertaken to mitigate the current adverse conditions, and the current resources available, the Trustees have concluded that they can continue to adopt the going concern basis in preparing the annual report and accounts.

Company status

The company is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

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.

For legacies, entitlement is taken as the earlier of the date on which either: the company is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the company has been notified of the executor's intention to make a distribution. Where legacies have been notified to the company, or the company is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the company which is the amount the company would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

2. ACCOUNTING POLICIES - continued

Expenditure

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Direct charitable activities and governance costs are support costs and costs relating to the governance of the company apportioned to charitable activities.

Tangible fixed assets

Tangible fixed assets are carried at cost.

Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Office equipment and furniture Over 6 years

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Debtors

Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors

Short term creditors are measured at transaction price. Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects risk specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Financial Instruments

MedEquip4Kids Limited

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

2. ACCOUNTING POLICIES - continued

Debtors

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective method.

3. INVESTMENT INCOME

	2023	2022
	£	£
Bank interest received	<u>1,016</u>	<u>699</u>

4. RAISING FUNDS

Raising donations and legacies

	2023	2022
	£	£
Staff costs	66,598	46,589
Newsletter and printing	1,499	1,499
Corporate and charitable trusts	18,460	3,615
	<u>86,557</u>	<u>51,703</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 6)	Totals
	£	£	£
Direct Charitable Expenditure	169,297	182,502	351,799
Governance Costs	4,399	-	4,399
	<u>173,696</u>	<u>182,502</u>	<u>356,198</u>

6. SUPPORT COSTS

	Management	Finance	Other	Totals
	£	£	£	£
Direct Charitable Expenditure	<u>171,128</u>	<u>674</u>	<u>10,700</u>	<u>182,502</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

MedEquip4Kids Limited

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

8. STAFF COSTS

	2023 £	2022 £
Wages and salaries	210,350	203,158
Social security costs	14,803	17,333
Other pension costs	10,737	3,290
	<u>223,780</u>	<u>220,893</u>

The average monthly number of employees during the year was as follows:

	2023	2022
Services	3	4
Fundraising and publicity	2	3
Management and administration	4	2
	<u>9</u>	<u>9</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2023	2022
£60,001 - £70,000	<u>1</u>	<u>1</u>

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES YEAR ENDED 31/03/22

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	192,815	112,105	304,920
Investment income	699	-	699
Other income	46,432	-	46,432
Total	<u>239,946</u>	<u>112,105</u>	<u>352,051</u>
EXPENDITURE ON			
Raising funds	51,703	-	51,703
Charitable activities			
Direct Charitable Expenditure	168,854	157,008	325,862
Governance Costs	4,399	-	4,399
Total	<u>224,956</u>	<u>157,008</u>	<u>381,964</u>
NET INCOME/(EXPENDITURE)	14,990	(44,903)	(29,913)
RECONCILIATION OF FUNDS			
Total funds brought forward	150,972	139,999	290,971
TOTAL FUNDS CARRIED FORWARD	<u>165,962</u>	<u>95,096</u>	<u>261,058</u>

MedEquip4Kids Limited

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

10. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Office equipment £	Totals £
COST			
At 1 April 2022 and 31 March 2023	365	11,509	11,874
DEPRECIATION			
At 1 April 2022 and 31 March 2023	365	11,509	11,874
NET BOOK VALUE			
At 31 March 2023	-	-	-
At 31 March 2022	-	-	-

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Social security and other taxes	8,507	3,880
Accruals and deferred income	2,000	2,000
	10,507	5,880

MedEquip4Kids Limited

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

12. MOVEMENT IN FUNDS

	Balance at 01/04/2022	Incoming	Outgoing	FCR	Transfer	Balance at 31/03/2023
Ashgate Specialist Support	-	12,500	-	-	-	12,500
Primary School	-	-	-	-	(2,777)	-
Burnley Childrens Outpatients	2,777	-	-	-	-	-
CAMHS	20,795	12,778	23,373	7,883	-	2,317
Croyden Health Services	-	-	-	-	-	-
Neonatal Incubator	-	2,000	-	-	3,600	5,600
ED Furness General Distraction	-	-	-	-	-	-
& Equipment	678	-	180	54	(444)	-
Flirwood High School Graduate	-	-	-	-	-	-
Acheeva Bed	-	3,000	-	-	-	3,000
Flirwood High School Postural	-	-	-	-	-	-
Management	-	7,500	-	-	-	7,500
Green Fold Special School	-	-	-	-	-	-
Acheeva Stations	10,000	17,500	17,795	5,705	-	4,000
Ipswich Hospital LED Projector	-	887	-	664	224	-
for Distraction	-	-	-	-	-	-
Kendal Urgent Treatment Centre	2,361	-	-	-	(2,361)	-
Macclesfield General - Loby	-	-	-	-	-	-
Lou	1,380	-	-	-	-	1,380
Macclesfield General - Maternity	-	-	-	-	-	-
Neo Natal Cots	5,305	1,125	-	-	-	6,430
Manchester FT Heated	-	-	-	-	-	-
Mattresses for NICU	16,125	8,634	19,199	5,760	198	-
Nottingham Children's Hospital	-	-	-	-	-	-
Games for 12 Wards	500	2,625	2,907	872	198	-
Ormskirk & District Paediatric	-	-	-	-	-	-
Wall Murals	5,800	-	580	-	(1,000)	4,220
Ormskirk & District Hospital	-	-	-	-	-	-
Auroscope & Ophthalmoscope	-	-	-	-	200	200
Panda Unit Salford Diagnostic	-	-	-	-	-	-
Equipment	6,125	-	-	-	-	6,125
Royal Bolton Hospital - LL	1,050	-	765	285	-	-
Royal Oldham Hospital Sensory	-	-	-	-	-	-
Room Upgrade	-	15,000	-	-	-	15,000
Royal Preston Hospital Day	-	-	-	-	-	-
Case Veinfinder (2nd)	(625)	7,625	-	1,875	(125)	5,000
Royal Preston Hospital	-	-	-	-	-	-
Children's Ward SoundEars	-	1,125	962	288	125	-
Stepping Hill Hospital Treehouse	-	-	-	-	-	-
LL 19-23	1,060	3,574	900	270	180	3,644
Southport & Ormskirk Children's	-	-	-	-	-	-
Ward and A & E LL	-	-	-	-	1,000	1,000
Tameside & Glossop ICFT	-	-	-	-	-	-
Apnoea Monitor	-	1,590	-	-	561	2,151
Tameside & Glossop ICFT	-	-	-	-	-	-
Children's Cots	5,000	1,000	-	-	9,600	15,600
Tameside & Glossop ICFT Airvo	-	-	-	-	-	-
2	2,000	(500)	-	-	-	1,500
Tameside & Glossop ICFT	-	-	-	-	-	-
Blood Pressure Monitors	1,400	7,400	7,364	1,874	439	-
Tameside & Glossop ICFT	-	-	-	-	-	-
Pulse Oximeters	-	4,150	3,960	1,180	1,000	-
Tameside & Glossop ICFT	-	-	-	-	-	-
Weighing Scales	-	400	319	96	15	-
TAMESIDE	11,600	-	-	-	(11,600)	-

MedEquip4Kids Limited

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

12. MOVEMENT IN FUNDS - continued

Warrington and Halton NHS Telemetry Unit	(809)	5,830	-	2,399	(2,822)	
Wigan Neo Natal	745	-	-	-	-	745
William Harvey Hospital Sensory Project	500	3,177	508	152	-	3,017
Wythenshawe Hospital - Starlight (2nd)	1,125	-	1,546	464	885	-
HUMMINGBIRD Project	-	46,752	48,174	-	7,681	6,259
From General Income	-	5,010	-	-	(5,010)	
Restricted savings amount		10,700				
RESTRICTED FUNDS	95,096	181,384	129,197	9,391	-	117,892
UNRESTRICTED FUNDS	165,962	251,625	284,167		-	133,420
	261,058	433,009	413,364	9,391	-	251,313

13. RELATED PARTY TRANSACTIONS

Mr D Joseph a trustee of the charity is a partner at Gunner Cooke. The company paid £5,670 (2022: £880) to that firm in respect of HR services provided to the charity.

No further transactions with related parties were undertaken such as are required to be disclosed under SORP 2019 (FRS 102).