

**Charity Registration No. 1102855**

**Company Registration No. 05051071 (England and Wales)**

**TABOR CENTRE**

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2025**



11 De Grey Square  
De Grey Road  
Colchester  
Essex  
CO4 5YQ

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## TABOR CENTRE

### LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	G D Green V J Zammit D F Mann
<b>Secretary</b>	D F Mann
<b>Charity number</b>	1102855
<b>Company number</b>	05051071
<b>Registered office</b>	Weavers Park Courtauld Road Braintree Essex England CM7 9BT
<b>Independent examiner</b>	TC Group 11 De Grey Square De Grey Road Colchester Essex CO4 5YQ

## **TABOR CENTRE**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT)**

#### **FOR THE YEAR ENDED 31 MARCH 2025**

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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 2025.

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 Companies Act 2006 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)" (as amended for accounting periods commencing from 1 January 2016).

#### **Objectives and activities**

The charity is a day centre for adults with physical disabilities. The charity provides support, care and activities which assist with independent living. It operates in the Braintree District and is available to members five days a week throughout the year. The charity aims to assist and enable its members by:

- offering a range of opportunities to help develop members' potential, giving more confidence to be independent in making choices about lifestyle, work and particularly in today's society as equals
- providing social and vocational skills and development and encouraging participation in further education
- providing an informal and flexible environment to assist individual development
- involving members of the centre in decision making, and understanding and meeting their needs
- providing relief and respite for carers many of whom have a full-time care commitment
- providing wheelchair accessible transport which is essential to allow many members to attend
- offering specialist care, advice and support

#### **Public benefit**

The Tabor Centre provides a diverse comprehensive support service for those vulnerable residents in the local community and their family members who are often 24 hour carers. It's ethos centres around supporting adults and older people whatever their disability to live independently and with dignity.

In setting objectives, developing strategies and undertaking activities, the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

#### **Achievements and performance**

Numbers attending remain stable. In the past year we have lost a few long standing members but also welcomed others, mainly walk-ins. However, the lower level of attendance in the last few years has impacted our ability to run full classes and the variety of activities we would like to achieve. We are pleased however that the weekly Boccia session continues to prove popular as does the new weekly singing class.

Our physiotherapist provides weekly services which include, as well as access to our specialist equipment, a weekly fitness class, one-to-one consultations, and individual fitness programmes towards rehabilitation. The members also have access to a chiropodist and this is well received.

We have been able to maintain staff levels but allowing flexibility to reduce hours worked which produces additional savings to core costs. Additionally, we are continuing to manage to operate with only one bus for the time being. We review this situation at regular intervals.

**TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2025**

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**Financial review**

The financial outcome for the year reflects the position outlined above. The year-end financial accounts show a deficit of £7,145.

**Unrestricted Funds**

Income of £186,629 was mainly sourced by members' attendance payments and Essex County Council. Charitable expenditure was £180,563.

**Restricted Funds**

The charity received restricted funds of £10,847 and spent £23,396, reducing by £13,089 the restricted funds at the year-end as detailed in note 15.

**Reserves policy**

Other than members contributions, funding for the Charity arises principally from one-off donations with little income committed beyond the current year. In view of the short term nature of the funding and uncertainty arising from economic pressures on even long term supporters, the trustees felt it is important to ensure stability of the Charity in the near to medium term. For this purpose it was resolved some time ago to establish and hold reserves equivalent to at least one year's anticipated expenditure.

The reserves set aside previously have both been written back and the current free reserve of £131,998 does not fulfil the Trustees objective and the target is to re-establish this level of reserves over the next few years if this is at all possible.

**Investment policy and objectives**

The trustees have continued to adopt a cautious approach and most funds not immediately required are placed on deposit account with access available if needed. However, a proportion of the funds are held on a fixed deposit to take advantage of the higher interest rates available to charities. This fixed rate deposit will be renewed on maturity to take advantage of the best rates of interest available.

**Financial and risk management objectives and policies**

The trustees review the risks to which the Charity may be exposed in particular those relating to the operations and funding of the Centre, and are satisfied that systems are in place to mitigate exposure to the major risks.

The major financial risk exemplified by Covid-19 is that of continued funding to cover the annual expenditure. The trustees recognise this will always be a risk with many organisations chasing limited funds and policy of retaining reserves to cover one years anticipated expenditure has proved a sound one but is no longer possible in the short term.

The Centre's financial position will continue to be challenged into 2025/26 and beyond but we are extremely grateful for the promise of annual donations from a benefactor which will go a long way towards a measure of financial security.

## **TABOR CENTRE**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2025**

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#### **Future plans**

The Centre is keen to continue to attract new members so that the facilities offered are used to capacity. The three exercise cycles continue to benefit those who have been able to return to the Centre and use them. This is also true of the balancing/standing frame. We are looking at ways to increase access to these facilities. Additional funding for the physiotherapist has ensured that her services will continue to be available for one day a week in the short to medium term. We will seek to ensure these services continue but making further applications for funding as the need arises.

#### **Structure, governance and management**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

G D Green

V J Zammit

D F Mann

P H Whitehead (Deceased 9 August 2024)

New trustees are recruited and appointed by the board of trustees. The board have been attempting to recruit new trustees for some time, but have been unable to find suitable candidates. .

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

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

**D F Mann**

Dated: 1 September 2025

## **TABOR CENTRE**

### **INDEPENDENT EXAMINER'S REPORT**

#### **TO THE TRUSTEES OF TABOR CENTRE**

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I report to the trustees on my examination of the financial statements of Tabor Centre (the charity) for the year ended 31 March 2025.

#### **Responsibilities and basis of report**

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

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

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 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

Jacqueline Frost ACA

**Independent Examiner**

TC Group  
11 De Grey Square  
De Grey Road  
Colchester  
Essex  
CO4 5YQ

Dated: 2 September 2025

**TABOR CENTRE**

**STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 31 MARCH 2025**

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
<b>Income from:</b>							
Donations and legacies	3	28,419	3,477	31,896	19,266	5,379	24,645
Charitable activities	4	150,355	7,370	157,725	109,058	-	109,058
Other trading activities	5	3,238	-	3,238	4,258	-	4,258
Investments	6	4,617	-	4,617	1,199	-	1,199
<b>Total income</b>		<u>186,629</u>	<u>10,847</u>	<u>197,476</u>	<u>133,781</u>	<u>5,379</u>	<u>139,160</u>
<b>Expenditure on:</b>							
Raising funds	7	122	-	122	61	-	61
Charitable activities	8	180,563	23,936	204,499	178,463	22,499	200,962
<b>Total expenditure</b>		<u>180,685</u>	<u>23,936</u>	<u>204,621</u>	<u>178,524</u>	<u>22,499</u>	<u>201,023</u>
<b>Net income/(expenditure) and movement in funds</b>		5,944	(13,089)	(7,145)	(44,743)	(17,120)	(61,863)
<b>Reconciliation of funds:</b>							
Fund balances at 1 April 2024		<u>170,116</u>	<u>137,556</u>	<u>307,672</u>	<u>214,859</u>	<u>154,676</u>	<u>369,535</u>
<b>Fund balances at 31 March 2025</b>		<u>176,060</u>	<u>124,467</u>	<u>300,527</u>	<u>170,116</u>	<u>137,556</u>	<u>307,672</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.



**TABOR CENTRE****BALANCE SHEET****AS AT 31 MARCH 2025**

	Notes	2025 £	£	2024 £	£
<b>Fixed assets</b>					
Tangible assets	<b>12</b>		154,464		181,088
<b>Current assets</b>					
Debtors	<b>13</b>	32,887		16,134	
Cash at bank and in hand		119,869		116,724	
		<u>152,756</u>		<u>132,858</u>	
<b>Creditors: amounts falling due within one year</b>	<b>14</b>	<u>(6,693)</u>		<u>(6,274)</u>	
Net current assets			146,063		126,584
<b>Total assets less current liabilities</b>			<u>300,527</u>		<u>307,672</u>
<b>Income funds</b>					
Restricted funds	<b>15</b>		124,467		137,556
Unrestricted funds			176,060		170,116
			<u>300,527</u>		<u>307,672</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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.

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

The financial statements were approved by the Trustees on 1 September 2025

G D Green  
Trustee

D F Mann  
Trustee

**Company Registration No. 05051071**

## 1 Accounting policies

### Charity information

Tabor Centre is a private company limited by guarantee incorporated in England and Wales. The registered office is Weavers Park, Courtauld Road, Braintree, Essex, CM7 9BT, England.

### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's SORP (FRS 102), the Companies Act 2006 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)" (as amended for accounting periods commencing from 1 January 2016). 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 applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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.

### Public benefit entity

The charity meets the definition of a public benefit entity under FRS 102 as its primary purpose is for social benefit.

### 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.

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

### 1.4 Incoming resources

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:

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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**1 Accounting policies**

**(Continued)**

- Donations and legacies are recognised on the earlier of the charity being notified of an impending distribution or the money being received.
- Grant income is recognised on the date that the charity is notified that a grant has been awarded.
- Income from charitable activities is recognised in the period to which the services were supplied.
- Fundraising income is recognised on the date that the income is received.
- Gifts donated for resale are recognised when they are resold.

No amounts are included in the financial statements for services donated by volunteers.

**1.5 Resources expended**

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

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

The company has one activity, so all costs relate to that activity. No apportionment of costs is required.

**1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Short leasehold	straight line over the period of the 30 year lease
Physio equipment	33% reducing balance
Fixtures and fittings	10% reducing balance
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

**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 Taxation**

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

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

**1 Accounting policies****(Continued)****1.9 Pension costs and 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 to the Financial Activities in the period to which they relate.

**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 Donations and legacies**

	Unrestricted funds	Restricted funds	Total
	2025 £	2025 £	2025 £
Donations and gifts	28,419	3,477	31,896
	=====	=====	=====
<b>For the year ended 31 March 2024</b>	19,266	5,379	24,645
	=====	=====	=====

**TABOR CENTRE**

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

**FOR THE YEAR ENDED 31 MARCH 2025**

**4 Charitable activities**

	<b>Unrestricted funds</b>	<b>Total</b>
	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Attendance	141,981	102,711
Lunch	5,034	4,231
Boccia	2,770	2,116
Performance related grants	7,370	-
Other income	570	-
	<u>157,725</u>	<u>109,058</u>
Analysis by fund		
Unrestricted funds	150,355	109,058
Restricted funds	7,370	-
	<u>157,725</u>	<u>109,058</u>
<b>For the year ended 31 March 2024</b>		
Unrestricted funds	<u>109,058</u>	<u>109,058</u>

**5 Income from other trading activities**

	<b>Unrestricted funds</b>	<b>Unrestricted funds</b>
	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Fundraising events	<u>3,238</u>	<u>4,258</u>

**TABOR CENTRE**

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

**FOR THE YEAR ENDED 31 MARCH 2025**

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**6 Income from investments**

	<b>Unrestricted funds 2025 £</b>	<b>Unrestricted funds 2024 £</b>
Other income	4,617	1,199
	<u>          </u>	<u>          </u>

**7 Raising funds**

	<b>Unrestricted funds 2025 £</b>	<b>Total 2024 £</b>
Sundries	122	61
	<u>          </u>	<u>          </u>

**TABOR CENTRE**

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

**FOR THE YEAR ENDED 31 MARCH 2025**

**8 Charitable activities**

	Day Care Centre	Day Care Centre
	2025	2024
	£	£
Staff costs	128,705	126,267
Premises	17,176	16,023
Transport	11,402	9,549
Catering	3,692	3,616
Activity and project costs	9,090	8,966
Boccia	1,221	1,203
Sundries	3,329	2,968
Depreciation of tangible assets	26,624	30,179
	<u>201,239</u>	<u>198,771</u>
Share of support costs (see note 9)	283	150
Share of governance costs (see note 9)	2,977	2,041
	<u>204,499</u>	<u>200,962</u>
<b>Analysis by fund</b>		
Unrestricted funds	180,563	178,463
Restricted funds	23,936	22,499
	<u>204,499</u>	<u>200,962</u>
<b>For the year ended 31 March 2024</b>		
Unrestricted funds	178,463	
Restricted funds	22,499	
	<u>200,962</u>	

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

9 Support costs

	Support costs	Governance costs	2025	2024
	£	£	£	£
Computer costs	283	-	283	150
Accountancy and legal fees	-	2,977	2,977	2,041
	<u>283</u>	<u>2,977</u>	<u>3,260</u>	<u>2,191</u>
Analysed between				
Charitable activities	<u>283</u>	<u>2,977</u>	<u>3,260</u>	<u>2,191</u>

Included in governance costs are Independent Examiner's fees of £1,800 (2023: £1,500).

10 Trustees

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

11 Employees

Number of employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Carers	<u>9</u>	<u>9</u>

Employment costs

	2025 £	2024 £
Wages and salaries	125,000	122,999
Social security costs	1,785	1,491
Other pension costs	1,920	1,777
	<u>128,705</u>	<u>126,267</u>

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



**TABOR CENTRE**

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

**FOR THE YEAR ENDED 31 MARCH 2025**

**12 Tangible fixed assets**

	Short leasehold	Physio equipment	Fixtures and fittings	Motor vehicles	Total
	£	£	£	£	£
<b>Cost</b>					
At 1 April 2024	424,027	7,203	48,990	127,498	607,718
At 31 March 2025	424,027	7,203	48,990	127,498	607,718
<b>Depreciation and impairment</b>					
At 1 April 2024	298,571	5,979	32,403	89,677	426,630
Depreciation charged in the year	15,054	404	1,711	9,455	26,624
At 31 March 2025	313,625	6,383	34,114	99,132	453,254
<b>Carrying amount</b>					
At 31 March 2025	110,402	820	14,876	28,366	154,464
At 31 March 2024	125,456	1,224	16,587	37,821	181,088

Leasehold premises costs relate to the cost of refurbishing and enlarging the premises owned by the local authority. The costs were funded by a grant from the Big Lottery Fund, and cannot be sold without the permission of the fund.

**13 Debtors**

	2025	2024
	£	£
<b>Amounts falling due within one year:</b>		
Prepayments and accrued income	32,887	16,134

**14 Creditors: amounts falling due within one year**

	2025	2024
	£	£
Other creditors	1,526	1,309
Accruals and deferred income	5,167	4,965
	6,693	6,274

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

15 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.

	Balance at 1 April 2024	Incoming resources	Resources expended	Balance at 31 March 2025
	£	£	£	£
Other	7,019	2,662	(4,495)	5,186
Big Lottery	125,456	-	(15,054)	110,402
Mid Essex PCT	57	-	-	57
Physio Equipment	952	-	(952)	-
ECC Covid Infection Control	15	-	(15)	-
Physio	-	7,370	(3,420)	3,950
Members for minibuses	4,057	815	-	4,872
	<u>137,556</u>	<u>10,847</u>	<u>(23,936)</u>	<u>124,467</u>

**Big Lottery - Property**

Represents funding received in 2004 to help fund the refurbishment and enlargement of the leasehold premises. The building is depreciated over the term of the lease of 30 years and the relevant proportion is charged to the fund each year.

**Physio**

Funding received from various grants to enable continued weekly sessions from Physiotherapist for 2024 and 2025.

**Other funds**

Represents smaller funds where money has been collected for specific purposes and the money collected has not yet been spent.

16 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
<b>At 31 March 2025:</b>			
Tangible assets	44,062	110,402	154,464
Current assets/(liabilities)	131,998	14,065	146,063
	<u>176,060</u>	<u>124,467</u>	<u>300,527</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

16 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 31 March 2024:</b>			
Tangible assets	55,632	125,456	181,088
Current assets/(liabilities)	114,484	12,100	126,584
	<u>170,116</u>	<u>137,556</u>	<u>307,672</u>

17 Financial commitments, guarantees and contingent liabilities

The charity has a 30 year lease for the land and premises it occupies. The lease provides for an annual peppercorn rent of £1. The premises are required to be maintained in good repairs both internally and externally and decorated as often as necessary. The landlord inspects the property annually. No liability is included in the accounts for the rent or repairs obligations.

18 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).