

Charity Registration No. 1119688

**ROTARY INTERNATIONAL IN GREAT BRITAIN AND IRELAND DISASTER RECOVERY  
TRUST**

**TRUSTEES' REPORT AND UNAUDITED ACCOUNTS**

**FOR THE YEAR ENDED 30 JUNE 2023**

# ROTARY INTERNATIONAL IN GREAT BRITAIN AND IRELAND DISASTER RECOVERY TRUST

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mr B A E Stoyel Mr T K Griffin Mr G Blurton Mrs M W Watson Mr D Hands Mr R Acland
<b>Charity number</b>	1119688
<b>Principal address</b>	Old Council Offices Kinwarton Road Alcester Warwickshire B49 6PB
<b>Independent examiner</b>	Burgis & Bullock 23-25 Waterloo Place Leamington Spa Warwickshire CV32 5LA
<b>Bankers</b>	Lloyds Bank Plc Alcester Branch 1 Stratford Road Warwickshire B49 5AX  CCLA Investment Management Limited Senator House 85 Queen Victoria Street London EC4V 4ET

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# ROTARY INTERNATIONAL IN GREAT BRITAIN AND IRELAND DISASTER RECOVERY TRUST

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# ROTARY INTERNATIONAL IN GREAT BRITAIN AND IRELAND DISASTER RECOVERY TRUST

## TRUSTEES' REPORT

***FOR THE YEAR ENDED 30 JUNE 2023***

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The Board of Trustees present their combined Annual Report for the year to 30 June 2023 under the Charities Act 2011, together with the independently examined financial statements for the year, prepared in accordance with the accounting policies set out in note 1 to the examined accounts.

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

Rotary International in Great Britain and Ireland Disaster Recovery Trust is a Charity, registered in England, number 1119688. The charity is governed by its trust deed.

The charity operates from the administrative headquarters of Rotary International in Great Britain and Ireland at Kinwarton Road, Alcester, Warwickshire B49 6BP.

The day to day running of the charity is supervised by the Chairman of the Trustees, Brian Stoyel, in conjunction with the Head of Finance of Rotary International in Great Britain and Ireland, Elisabeth Tritschler (through to 31st January 2023), and Carol Waters Senior Finance Manager of Rotary International in Great Britain and Ireland.

The Trustees who served during the year were:

Mr B A E Stoyel

Mr T K Griffin

Mr G Blurton

Mrs M W Watson

Mr D Hands

Mr R Acland

Trustees are recruited through an open application process promoted to Rotary members from Great Britain and Ireland, and/or recommendations by outgoing Trustees particularly appropriate when seeking specific overseas project experience.

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.

### **Objectives and activities**

The Charity, which was set up on 3 June 2007, receives donations from Rotarians, their clubs and members of the public in response to non-emergency disaster appeals. It grants funding to projects run by Rotary Clubs either in the affected areas directly, or to clubs in the UK linked to clubs in the areas affected by the relevant disasters.

# ROTARY INTERNATIONAL IN GREAT BRITAIN AND IRELAND DISASTER RECOVERY TRUST

## TRUSTEES' REPORT (CONTINUED) *FOR THE YEAR ENDED 30 JUNE 2023*

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### **Principle activities**

Rotary International in Great Britain and Ireland Disaster Recovery Trust responds to the need for financial assistance and support following major disasters throughout the world. Through the resourceful leadership of the Trustees and the enthusiastic support and participation of Rotarians, the Trust aims to help thousands of people overcome difficulties following catastrophic events affecting their daily lives. The Trust provides assistance, that is non-immediate, through its support of longer term projects that provide benefits for the wider community. It is supported solely by voluntary contributions from Rotarians and friends of the Trust.

We have referred to the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

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

### **Achievements and performance**

During the year to 30 June 2023, Rotary International in Great Britain and Ireland Disaster Recovery Trust received donations to the following appeals, and during the year paid grants out of these appeal funds towards reconstruction of services in these communities, as follows:

- Cyclone Idai Appeal Fund
- Turkey Disaster Appeal Fund
- Turkey & Syria Disaster Appeal Fund
- Pakistan Disaster Appeal Fund
- General Disaster Fund

### **General Disaster Fund**

- The creation of safe and clean living quarters by repairing and replacing the current infrastructure damaged during storms in South Africa.

### **Cyclone Idai Appeal**

- The re-building of a local Ballet school in Beira, Mozambique

# ROTARY INTERNATIONAL IN GREAT BRITAIN AND IRELAND DISASTER RECOVERY TRUST

## TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2023

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### Financial review

#### Principal funding sources

Rotary International in Great Britain and Ireland Disaster Recovery Trust is dependent on funding by voluntary donations and fundraising activities of Rotarians in Great Britain and Ireland, and no government funding or grants are received, except for the benefits available to registered charities. Rotarians are noted for their generosity which is very much appreciated. In addition to donations of money, many Rotarians freely give their time to initiate and oversee projects at home and abroad set up in conjunction with locally based Rotary Clubs.

#### Donations

Donations including Gift Aid in the year to 30 June 2023 totalled £200,405 (2022: £7,015), with main contributions received in the Turkey & Syria Disaster Appeal Fund.

#### Investment income

Investment income, comprising bank interest, totalled £6,344 in the year (2022: £541). Where possible, the trustees have invested available funds to maximise related income.

#### Administration income

The trustees agreed during 2019 that a deduction of 2% from each donation received should support the administration of the trust. This totalled £5,579 in the year (2022: £140).

#### Costs of generating voluntary income

Cost of generating voluntary income includes administrative costs directly related to raising funds.

#### Staff and governance costs

Rotary International in Great Britain and Ireland Disaster Recovery Trust has no staff costs. All personnel and administrative duties are currently carried out by staff members of Rotary International in Great Britain and Ireland, to ensure that administrative costs are kept to a minimum and to maximise the distribution to the intended recipients of funds raised. Governance costs include fees and other administrative costs.

#### The future

It is planned that future activities will concentrate on raising funds for the General Disasters Appeal to allow for more flexibility in applying those funds.

The Trust continues to develop links with DfID (Department for International Development) with a view to applying for grant funding to assist with projects in the developing countries identified by local Rotarians and their Clubs.

# ROTARY INTERNATIONAL IN GREAT BRITAIN AND IRELAND DISASTER RECOVERY TRUST

## TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2023

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### Reserves

Rotary International in Great Britain and Ireland Disaster Recovery Trust has adopted a policy to retain unrestricted reserves sufficient to cover expected fundraising and administrative costs for a maximum of 18 months.

The current level of reserves is in excess of this policy, but the trustees wish to be able to respond to requests for charitable grants as the need arises and to mitigate the risk of an unforeseen substantial loss of income.

All reserves retained in the restricted donations funds are available for distribution to relevant projects.

As at 30 June 2023 the charity had unrestricted funds of £52,312 (2022: £46,044) and restricted funds of £444,321 (2022: £248,867).

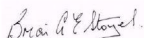
Interest earned in the year is treated as unrestricted and is available to cover fundraising and administrative costs. Any retained excess on this fund is available for distribution by the Trustees to specific projects under each appeal.

### Plans for the future

The trustees continue to actively monitor projects relating to all areas for which funding is available, but are also looking at opportunities to utilise the General Disaster Fund to assist communities affected by natural disasters for which they have not specifically fundraised in any given year.

Rotary International in Great Britain and Ireland Disaster Recovery Trustees will be alert to major humanitarian catastrophes with the aim of providing assistance where it is most needed, for longer-term sustainable community projects.

On behalf of the board of Trustees



Mr Brian Stoyel (Jan 8, 2024, 2:35pm)

.....

**Mr B A E Stoyel**

Trustee Chair

08 Jan 2024

Dated: .....

# **ROTARY INTERNATIONAL IN GREAT BRITAIN AND IRELAND DISASTER RECOVERY TRUST**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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The Trustees are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these accounts, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.



# ROTARY INTERNATIONAL IN GREAT BRITAIN AND IRELAND DISASTER RECOVERY TRUST

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF ROTARY INTERNATIONAL IN GREAT BRITAIN AND IRELAND DISASTER RECOVERY TRUST

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I report on the accounts of the charity for the year ended 30 June 2023, which are set out on pages 7 to 15.

#### **Respective responsibilities of Trustees and examiner**

The charity's Trustees are responsible for the preparation of the accounts. The charity's Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

#### **Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

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

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
  - (ii) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act;have not been met; or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

W A Hubbard

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Wende Hubbard (Jan 8, 2024, 5:07pm)  
Burgis & Bullock

23-25 Waterloo Place  
Leamington Spa  
Warwickshire  
CV32 5LA

8th January 2024

Dated: .....

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# ROTARY INTERNATIONAL IN GREAT BRITAIN AND IRELAND DISASTER RECOVERY TRUST

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 30 JUNE 2023**

	Notes	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
<b><u>Incoming resources from generated funds</u></b>					
Donations and legacies	3	2,451	197,954	200,405	7,015
Investment income	4	6,344	-	6,344	541
		<hr/>	<hr/>	<hr/>	<hr/>
		8,795	197,954	206,749	7,556
Other incoming resources	5	5,579	-	5,579	140
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total incoming resources</b>		<b>14,374</b>	<b>197,954</b>	<b>212,328</b>	<b>7,696</b>
		<hr/>	<hr/>	<hr/>	<hr/>
<b><u>Resources expended</u></b>					
<b>6</b>					
<b><u>Costs of generating funds</u></b>					
Costs of generating donations and legacies		-	-	-	232
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Net incoming resources available</b>		<b>14,374</b>	<b>197,954</b>	<b>212,328</b>	<b>7,464</b>
		<hr/>	<hr/>	<hr/>	<hr/>
<b><u>Charitable activities</u></b>					
Grants paid		5,160	2,500	7,660	50,772
		<hr/>	<hr/>	<hr/>	<hr/>
Governance costs		2,946	-	2,946	2,769
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total resources expended</b>		<b>8,106</b>	<b>2,500</b>	<b>10,606</b>	<b>53,773</b>
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<b>6,268</b>	<b>195,454</b>	<b>201,722</b>	<b>(46,077)</b>
		<hr/>	<hr/>	<hr/>	<hr/>
Fund balances at 1 July 2022		46,044	248,867	294,911	340,988
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Fund balances at 30 June 2023</b>		<b>52,312</b>	<b>444,321</b>	<b>496,633</b>	<b>294,911</b>
		<hr/>	<hr/>	<hr/>	<hr/>

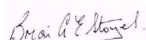
# ROTARY INTERNATIONAL IN GREAT BRITAIN AND IRELAND DISASTER RECOVERY TRUST

## BALANCE SHEET AS AT 30 JUNE 2023

	Notes	2023 £	£	2022 £	£
<b>Current assets</b>					
Debtors	10	153		153	
Cash at bank and in hand		498,700		296,978	
		<u>498,853</u>		<u>297,131</u>	
<b>Creditors: amounts falling due within one year</b>	11	(2,220)		(2,220)	
<b>Total assets less current liabilities</b>		<u>496,633</u>		<u>294,911</u>	
<b>Income funds</b>					
Restricted funds	12	444,321		248,867	
Unrestricted funds		52,312		46,044	
		<u>496,633</u>		<u>294,911</u>	

08 Jan 2024

The accounts were approved by the Trustees on .....



Mr Brian Stoyel (Jan 8, 2024, 2:35pm)

.....

Mr B A E Stoyel

Trustee Chair

# ROTARY INTERNATIONAL IN GREAT BRITAIN AND IRELAND DISASTER RECOVERY TRUST

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2023

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### 1 Accounting policies

#### 1.1 Basis of preparation

The Rotary International in Great Britain and Ireland Disaster Recovery Trust is a charity registered in England, registration number 1119688.

The charity operates from the administrative headquarters of Rotary International in Great Britain and Ireland at Kinwarton Road, Alcester, Warwickshire, B49 6PB, which is also the registered office.

These financial statements have been prepared in accordance with "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 (FRS102)" (as amended for accounting periods from 1 January 2019), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and the requirements of the Charities Act 2011.

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 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 Practices for Charities applying FRS102 on October 2019 rather than the version of the Statement of Recommended Practices which is referred to in the Regulations but which has since been withdrawn.

#### Funds structure

Unrestricted funds are those funds that can be spent at the discretion of the charity trustees for any purpose of the charity. The fund balance represents the unexpended resources held within the fund. Restricted funds are those funds which must be spent as income on the particular purposes as specified by the donor.

#### 1.2 Incoming resources

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

#### Tax reclaims on donation

Incoming resources from tax claims are included in the statement of financial activities at the same time as the gift to which they relate.

#### 1.3 Resources expended

Liabilities are recognised as resources expended as soon as there is legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis, classified under headings appropriate to that expenditure.

# ROTARY INTERNATIONAL IN GREAT BRITAIN AND IRELAND DISASTER RECOVERY TRUST

## NOTES TO THE ACCOUNTS (CONTINUED)

*FOR THE YEAR ENDED 30 JUNE 2023*

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### **1 Accounting policies**

**(Continued)**

#### **Cost of generating funds**

Costs of generating funds consist of the costs of generating voluntary income.

#### **Charitable activities**

Costs of charitable activities include grants made.

Grants payable are payments made to third parties in furtherance of the charitable objectives of the trust. Grants are accounted for when the recipient has a reasonable expectation that they will receive a grant and the trustees have agreed to pay the grant without condition.

#### **Governance costs**

Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. These include costs related to statutory audit and professional fees and the cost of meetings.

### **1.4 Realised gains and losses**

All gains and losses are taken to the Statement of Financial Activities as they arise.

# ROTARY INTERNATIONAL IN GREAT BRITAIN AND IRELAND DISASTER RECOVERY TRUST

## NOTES TO THE ACCOUNTS (CONTINUED)

*FOR THE YEAR ENDED 30 JUNE 2023*

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### 1 Accounting policies (Continued)

#### 1.5 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, 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.

##### Basic financial liabilities

Basic financial liabilities, including creditors 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 receipts 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.

##### 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.

# ROTARY INTERNATIONAL IN GREAT BRITAIN AND IRELAND DISASTER RECOVERY TRUST

## NOTES TO THE ACCOUNTS (CONTINUED)

**FOR THE YEAR ENDED 30 JUNE 2023**

### 3 Donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Donations and gifts	2,451	197,954	200,405	7,015

### 4 Investment income

	2023 £	2022 £
Interest receivable	6,344	541

### 5 Other incoming resources

	2023 £	2022 £
Other income	5,579	140

Other income consists of a 2% administration charge which is allocated from each donation received.

# ROTARY INTERNATIONAL IN GREAT BRITAIN AND IRELAND DISASTER RECOVERY TRUST

## NOTES TO THE ACCOUNTS (CONTINUED)

**FOR THE YEAR ENDED 30 JUNE 2023**

### 6 Total resources expended

	Other costs £	Grant funding £	Total 2023 £	Total 2022 £
<b>Costs of generating funds</b>				
Costs of generating donations and legacies	-	-	-	232
<b>Charitable activities</b>				
<u>Grants paid</u>				
Grant funding of activities	-	7,660	7,660	50,772
<b>Governance costs</b>	2,946	-	2,946	2,769
	<u>2,946</u>	<u>7,660</u>	<u>10,606</u>	<u>53,773</u>

Governance costs includes payments for independent examiner's fees of £2,220 (2022: £2,280).

### 7 Grants payable

	Unrestricted funds £	Restricted funds £	Total 2023 £
Grants:			
Cyclone Idai Appeal	-	2,500	2,500
General Disasters Fund	5,160	-	5,160
	<u>5,160</u>	<u>2,500</u>	<u>7,660</u>

The major grants awarded from three of the Appeal Funds in operation were as follows:

#### General Disaster Fund

- The creation of safe and clean living quarters by repairing and replacing the current infrastructure damaged during storms in South Africa.

#### Cyclone Idai Appeal

- The re-building of a local Ballet school in Beira, Mozambique.



**ROTARY INTERNATIONAL IN GREAT BRITAIN AND IRELAND DISASTER RECOVERY  
TRUST**

**NOTES TO THE ACCOUNTS (CONTINUED)**

***FOR THE YEAR ENDED 30 JUNE 2023***

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**8 Trustees**

None of the Trustees (or any persons connected with them) received any remuneration during the year, but 4 of them were reimbursed a total of £317 travelling expenses (2022: £nil).

**9 Employees**

There were no employees during the year.

<b>10 Debtors</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Interest receivable	<b>153</b>	153
	<u>          </u>	<u>          </u>

<b>11 Creditors: amounts falling due within one year</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Accruals	<b>2,220</b>	2,220
	<u>          </u>	<u>          </u>

# ROTARY INTERNATIONAL IN GREAT BRITAIN AND IRELAND DISASTER RECOVERY TRUST

## NOTES TO THE ACCOUNTS (CONTINUED)

**FOR THE YEAR ENDED 30 JUNE 2023**

### 12 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 July 2022	Movement in funds		Balance at 30 June 2023
	£	Incoming resources	Resources expended	£
UK & Ireland Flood Appeal Fund	133,907	-	-	133,907
Indian Flood Appeal Fund	57,096	-	-	57,096
Caribbean Hurricane Appeal Fund	588	-	-	588
Cyclone Idai Appeal Fund	44,183	294	(2,500)	41,977
European Flood Appeal Fund	1,014	-	-	1,014
Australian Bushfire Appeal Fund	9,671	-	-	9,671
Turkey Disaster Appeal Fund	2,408	490	-	2,898
Turkey & Syria Disaster Appeal Fund	-	101,234	-	101,234
Pakistan Disaster Appeal Fund	-	95,936	-	95,936
	<u>248,867</u>	<u>197,954</u>	<u>(2,500)</u>	<u>444,321</u>

### 13 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fund balances at 30 June 2023 are represented by:			
Current assets	59,692	444,321	498,853
Creditors: amounts falling due within one year	(2,220)	-	(2,220)
	<u>52,312</u>	<u>444,321</u>	<u>496,633</u>

### 14 Related parties

During the year there were no related party transactions.