

Charity registration number 1130234

Company registration number 06910301 (England and Wales)

**BRACKNELL GYMNASTICS CLUB**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

# BRACKNELL GYMNASTICS CLUB

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mr P Tranckle Mrs L A Barker Mr D Crann Mr A Smith
<b>Charity number</b>	1130234
<b>Company number</b>	06910301
<b>Registered office</b>	4 Alexander Close Finchampstead Wokingham Berkshire RG40 3GB
<b>Independent examiner</b>	Warner Wilde Limited 4 Marigold Drive Bisley Surrey United Kingdom GU24 9SF
<b>Bankers</b>	Lloyds TSB - Bracknell High Street Bracknell Berkshire RG12 2QT

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# BRACKNELL GYMNASTICS CLUB

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# BRACKNELL GYMNASTICS CLUB

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 AUGUST 2023

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The trustees present their annual report and financial statements for the year ended 31 August 2023.

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 governing document, 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) (effective 1 January 2019)".

### **Objectives and activities**

The charity's objects are to foster and promote community participation in healthy recreation, for the benefit of the inhabitants of Bracknell and the surrounding districts. The policies adopted in furtherance of these objects are the provision of facilities and coaching for gymnasts and there has been no change in these during the year.

#### *Strategies for achieving aims and objectives*

During the period the charity achieved its objectives by running regular coaching sessions for gymnasts in multiple disciplines, including Team Gym, General Gymnastics, Freestyle Gymnastics and DMT (Double Mini Trampoline).

#### *Public benefit*

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

### **Achievements and performance**

#### *Significant activities and achievements against objectives*

13 Gymnasts and 2 Coaches were selected to represent GBR at the European Championships in Luxembourg. Of those 13, three took bronze in the Junior Mixed Team and 4 took gold and the European Championship in the Senior Mixed Team.

At the British Championships 2023, the Junior Women's Team and Senior Mixed Team won the British title and qualified to represent GBR at the Mid European Championships in November of 2023. At the British Championships another 3 gymnasts and 1 coach from Bracknell were recognised as having achieved the level of master gymnast and master coach.

Several coaches also passed various coaching qualifications and add on modules across levels 1 to 3.

### **Financial review**

#### *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 considers 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.

At the balance sheet date the charity held £347,031 (2022: £301,695) of unrestricted reserves and £1,860 (2022: £2,479) of restricted reserves.

#### *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.

The charity adopts the British Gymnastics child protection policy and codes of conduct for coaches and volunteers, communications policy, travel policy and risk assessment control procedures.

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

The charity is a company limited by guarantee, it was incorporated as a company on 19 May 2009 and registered as a charity on 19 June 2009.

# BRACKNELL GYMNASTICS CLUB

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

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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:

Mr P Tranckle  
Mrs L A Barker  
Mr D Crann  
Mr A Smith

### *Recruitment and appointment of trustees*

Trustees are identified through contacts of the existing trustees, they will have the necessary skills identified as required for the trustee vacancy. Potential trustees are then invited to a meeting on a trial basis before a recommendation is made. The trustee is then voted in by the members.

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.

### *Organisational structure*

The charity is managed by the four trustees (at least half of whom have gymnastics coaching qualifications). A team of self-employed coaches run the coaching sessions. The trustees organise events, training camps and entry to competitions.

The charity is affiliated with British Gymnastics. All members are affiliates of British Gymnastics and all coaches must have Disclosure and Barring Service (DBS) checks. In addition the charity must have a trained welfare officer. The charity has also met the requirements of 'GYMark', the British Gymnastics Club mark standard.

### *Induction and training of trustees*

Trustees are included and trained on appointment, existing trustees go through specific expectations and responsibilities. They are also provided with a copy of the Charity Commission booklet on trustee responsibilities.

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



Mr P Tranckle  
**Trustee**

Date: 21.05.24

# BRACKNELL GYMNASTICS CLUB

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF BRACKNELL GYMNASTICS CLUB

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I report to the trustees on my examination of the financial statements of Bracknell Gymnastics Club (the charity) for the year ended 31 August 2023.

#### **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.

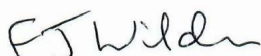
#### **Independent examiner's statement**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, 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 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.



F J Wilde FCCA DChA

Warner Wilde Limited  
4 Marigold Drive  
Bisley  
Surrey  
GU24 9SF  
United Kingdom

Dated: 21 May 2024

# BRACKNELL GYMNASTICS CLUB

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 AUGUST 2023**

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
<b>Income from:</b>							
Donations and legacies	3	8,413	-	8,413	27,476	-	27,476
Charitable activities	4	348,322	-	348,322	290,739	-	290,739
Investments	5	1,021	-	1,021	18	-	18
<b>Total income</b>		<b>357,756</b>	<b>-</b>	<b>357,756</b>	<b>318,233</b>	<b>-</b>	<b>318,233</b>
<b>Expenditure on:</b>							
Raising funds	6	2,785	-	2,785	14,976	-	14,976
Charitable activities	7	309,513	619	310,132	254,459	826	255,285
Other expenditure	12	122	-	122	105	-	105
<b>Total expenditure</b>		<b>312,420</b>	<b>619</b>	<b>313,039</b>	<b>269,540</b>	<b>826</b>	<b>270,366</b>
<b>Net income/(expenditure) and movement in funds</b>		<b>45,336</b>	<b>(619)</b>	<b>44,717</b>	<b>48,693</b>	<b>(826)</b>	<b>47,867</b>
<b>Reconciliation of funds:</b>							
Fund balances at 1 September 2022		301,695	2,479	304,174	253,002	3,305	256,307
<b>Fund balances at 31 August 2023</b>		<b>347,031</b>	<b>1,860</b>	<b>348,891</b>	<b>301,695</b>	<b>2,479</b>	<b>304,174</b>

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

# BRACKNELL GYMNASTICS CLUB

## BALANCE SHEET

AS AT 31 AUGUST 2023

	Notes	2023 £	£	2022 £	£
<b>Fixed assets</b>					
Tangible assets	14		78,417		81,699
<b>Current assets</b>					
Debtors	15	6,123		1,644	
Cash at bank and in hand		281,087		265,388	
		287,210		267,032	
<b>Creditors: amounts falling due within one year</b>	16	16,736		44,557	
Net current assets			270,474		222,475
<b>Total assets less current liabilities</b>			348,891		304,174
<b>The funds of the charity</b>					
Restricted income funds	18	1,860		2,479	
Unrestricted funds		347,031		301,695	
		348,891		304,174	

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 August 2023.

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 21 May 2024



Mr P Tranckle  
Trustee

Company registration number 06910301 (England and Wales)



# BRACKNELL GYMNASTICS CLUB

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 AUGUST 2023

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#### 1 Accounting policies

##### Charity information

Bracknell Gymnastics Club is a private company limited by guarantee incorporated in England and Wales. The registered office is 4 Alexander Close, Finchampstead, Wokingham, Berkshire, RG40 3GB.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, 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) (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 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.

##### 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.

##### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

# BRACKNELL GYMNASTICS CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

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### 1 Accounting policies

(Continued)

#### 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:

Leasehold improvements	Over term of lease
Plant and equipment	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 net income/(expenditure) for the year.

There is a de minimus for capitalisation of £300.

#### 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 recoverable amount.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price and subsequently carried at amount payable.

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 amount payable.

##### **Derecognition of financial liabilities**

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

# BRACKNELL GYMNASTICS CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

### 1 Accounting policies (Continued)

#### 1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### 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 2023 £	Unrestricted funds 2022 £
Donations and gifts	8,413	27,476

### 4 Income from charitable activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Event income	52,903	46,252
Coaching fees	262,386	223,264
Shop sales	4,834	7,617
Room hire	28,199	13,606
	348,322	290,739

# BRACKNELL GYMNASTICS CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

### 5 Investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	1,021	18
	<u>1,021</u>	<u>18</u>

### 6 Expenditure on raising funds

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
<b>Trading costs</b>		
Other trading activities	2,785	14,976
	<u>2,785</u>	<u>14,976</u>

### 7 Expenditure on charitable activities

	Charitable activities 2023 £	Charitable activities 2022 £
<b>Direct costs</b>		
Depreciation and impairment	18,578	16,027
Gymnastics coaching	125,551	136,050
Events costs	48,523	45,124
Training fees	1,751	791
	<u>194,403</u>	<u>197,992</u>
Grant funding of activities (see note 8)	-	113
<b>Share of support and governance costs (see note 9)</b>		
Support	114,151	55,902
Governance	1,578	1,278
	<u>310,132</u>	<u>255,285</u>
<b>Analysis by fund</b>		
Unrestricted funds	309,513	254,459
Restricted funds	619	826
	<u>310,132</u>	<u>255,285</u>

# BRACKNELL GYMNASTICS CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

### 8 Grants payable

	2022 £
Grants to individuals	113
	<u>113</u>

### 9 Support costs allocated to activities

	2023 £	2022 £
Office and hall rental	77,287	46,177
Admin fees	15,832	807
Miscellaneous expenses	8,091	159
Bank charges	2,553	5,187
Other office costs	2,577	1,424
Repairs and small equipment	7,811	2,148
Governance costs	1,578	1,278
	<u>115,729</u>	<u>57,180</u>
<b>Analysed between:</b>		
Charitable activities	<u>115,729</u>	<u>57,180</u>

Governance costs includes payments to the independent examiner of £1,320 (2022: £1,278).

### 10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year except as disclosed in note 11.

### 11 Employees

#### Remuneration of key management personnel

The remuneration of key management personnel, who are also directors, is as follows.

	2023 £	2022 £
Aggregate compensation	<u>14,400</u>	<u>-</u>

Mr P Tranckle, a director and trustee, invoices the charity for club management services. The payments are permitted by the Memorandum and Articles of Association of the company.

# BRACKNELL GYMNASTICS CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

### 12 Other

	2023 £	2022 £
Net loss on disposal of tangible fixed assets	122	105
	<u>122</u>	<u>105</u>

### 13 Taxation

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

### 14 Tangible fixed assets

	Leasehold improvements £	Plant and equipment £	Total £
<b>Cost</b>			
At 1 September 2022	83,903	117,478	201,381
Additions	-	15,420	15,420
Disposals	-	(1,441)	(1,441)
	<u>83,903</u>	<u>131,457</u>	<u>215,360</u>
At 31 August 2023	83,903	131,457	215,360
<b>Depreciation and impairment</b>			
At 1 September 2022	16,932	102,751	119,683
Depreciation charged in the year	11,995	6,584	18,579
Eliminated in respect of disposals	-	(1,319)	(1,319)
	<u>28,927</u>	<u>108,016</u>	<u>136,943</u>
At 31 August 2023	28,927	108,016	136,943
<b>Carrying amount</b>			
At 31 August 2023	<u>54,976</u>	<u>23,441</u>	<u>78,417</u>
At 31 August 2022	<u>66,971</u>	<u>14,728</u>	<u>81,699</u>

### 15 Debtors

	2023 £	2022 £
<b>Amounts falling due within one year:</b>		
Other debtors	4,033	1,644
Prepayments and accrued income	2,090	-
	<u>6,123</u>	<u>1,644</u>

# BRACKNELL GYMNASTICS CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

### 16 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
Deferred income	17	8,192	25,901
Accruals		8,544	18,656
		<u>16,736</u>	<u>44,557</u>

### 17 Deferred income

	2023 £	2022 £
Other deferred income	8,192	25,901
	<u>8,192</u>	<u>25,901</u>

Deferred income is included in the financial statements as follows:

	2023 £	2022 £
Deferred income is included within:		
Current liabilities	8,192	25,901
	<u>8,192</u>	<u>25,901</u>
Movements in the year:		
Deferred income at 1 September 2022	25,901	9,000
Released from previous periods	(25,901)	(9,000)
Resources deferred in the year	8,192	25,901
	<u>8,192</u>	<u>25,901</u>
Deferred income at 31 August 2023	8,192	25,901
	<u>8,192</u>	<u>25,901</u>

### 18 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 September 2022 £	Resources expended £	At 31 August 2023 £
Sport England	1,001	(250)	751
British Gymnastics	669	(167)	502
ESC Lottery Fund	809	(202)	607
	<u>2,479</u>	<u>(619)</u>	<u>1,860</u>

# BRACKNELL GYMNASTICS CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

### 18 Restricted funds

(Continued)

Previous year:	At 1 September 2021 £	Resources expended £	At 31 August 2022 £
Sport England	1,335	(334)	1,001
British Gymnastics	892	(223)	669
ESC Lottery Fund	1,078	(269)	809
	<u>3,305</u>	<u>(826)</u>	<u>2,479</u>

The Sport England and British Gymnastics grants brought forward were used to purchase equipment. Equipment depreciation is offset against the remaining balance as it arises.

The ESC Lottery Fund was used, in part, to fund coaching courses. The balance was used to purchase equipment. Equipment depreciation is offset against the remaining balance as it arises.

The Get Berkshire Active grant was for 'Gymnastics for All'

### 19 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 September 2022 £	Incoming resources £	Resources expended £	At 31 August 2023 £
General funds	<u>301,695</u>	<u>357,756</u>	<u>(312,420)</u>	<u>347,031</u>
Previous year:	At 1 September 2021 £	Incoming resources £	Resources expended £	At 31 August 2022 £
General funds	<u>253,002</u>	<u>318,233</u>	<u>(269,540)</u>	<u>301,695</u>



# BRACKNELL GYMNASTICS CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

### 20 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>Fund balances at 31 August 2023 are represented by:</b>			
Tangible assets	76,557	1,860	78,417
Current assets/(liabilities)	270,474	-	270,474
	<u>347,031</u>	<u>1,860</u>	<u>348,891</u>

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<b>Fund balances at 31 August 2022 are represented by:</b>			
Tangible assets	79,220	2,479	81,699
Current assets/(liabilities)	222,475	-	222,475
	<u>301,695</u>	<u>2,479</u>	<u>304,174</u>

### 21 Related party transactions

#### Transactions with related parties

During the year the charity entered into transactions with related parties as disclosed in note 11.