



onebyone

Annual Report and Financial Statements

Year ended 31 December 2020

Registration charity number - 1145034



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Legal and administrative information

Entity name

One by One

Charity registration no.

1145034

Registered address

PO Box 762
Rotherham
S60 9JB

Trustees

Rev. Rebecca Murray	Chairperson - appointed 16 July 2021
Rev. David Jones	Chairperson – appointed 24 October 2020, resigned 16 July 2021
Rev. Matthew John Murray	Chairperson – resigned 24 October 2020
Liza Benting	appointed 14 October 2021
Paul Buttery	appointed 23 July 2021
Rev. Nick Chanda	
Rev. Douglas Williams	

Bank

HSBC Bank plc.
PO Box 6201
Coventry
CV3 9HW

Independent examiner

Haines Watts Chartered Accountants
4 Claridge Court
Lower Kings Road
Berkhamsted
Hertfordshire
HP4 2AF

Accountant

Andy Nash Accounting & Consultancy Ltd
Units 24 & 25
Goodsheds Container Village
Hood Road
Barry
CF62 5QU

Trustees' annual report

The Board of Trustees submit their annual report and the financial statements of One by One for the year ended 31 December 2020. The Board of Trustees confirms that the annual report and financial statements of the Charity comply with current statutory requirements, including the Charity Act 2011, as well as the requirements of the Society's governing document and the provisions of 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) second edition (effective 1 January 2019)', and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Objectives and activities

One by One's (OBO) objectives are:

- to advance the Christian religion through the building of Churches in such parts of the United Kingdom or the world as the Trustees from time to time may think fit;
- to relieve poverty and sickness and to promote and preserve good health by the provisions of goods and services of any kind in such parts of the United Kingdom or the world as the Trustees from time to time may think fit;
- to advance education In such ways and in such parts of the United Kingdom or the world as the Trustees from time to time may think fit; and,
- to promote such other charitable purposes as the Trustees from time to time may think fit.

The Trustees are aware of the Charity Commission guidance on public benefit and are confident that all activities meet this guidance. During the financial year ending 31st December 2020 the public benefit has been:

Main activities in Kenya:

- running of the King's Children Home and school for the last twelve months, providing food, education and medical care for 200 children and employing 43 staff (Primary & Secondary school teachers, cooks, cleaners, house mothers, security, social worker, schools out reach workers)
- Homebase emergency relief programme for families struggling due to the impacts of Covid-19
- First child to graduate secondary education and be enrolled to University.

Main activities in Pakistan:

- running of the King's Children Home and school for the last twelve months, providing food, education and medical care for 50 children and employing 8 staff (2 security, main cook, assistant cook, cleaner, 2 house parents, 1 house manager)
- Launched Sunday Programme in 24 brick factories reaching over 400 children per week and employing 7 staff (6 team members and 1 inspector).

Main activities in Sri Lanka:

- Ran 7 Sewing Centres across the north of Sri Lanka for widows to use to their own micro-businesses. These are now self sufficient as the widows buy more materials out of their profits to buy and sell more products.

Dignity Project:

- the Dignity Project was taken to Durban South Africa where 877 girls were reached.
- Our team in India that were trained up in 2019 also continued to reach 1195 girls.
- Our trips to Zambia, Uganda and Zimbabwe were all postponed due to Covid-19.

Mission trips:

- in 2020, 16 individuals went on a mission trip with OBO to Kenya, and 7 went to Durban, South Africa. Trips to Zambia, Uganda, Zimbabwe, Pakistan, and multiple more to Kenya were also planned but they were all cancelled due to Covid-19.

Plans for future periods

Kenya: 2021

- complete the Medical centre, stock with medicines and employ a nurse.
- Relaunch teams to begin visiting the home again.

Pakistan: 2021

- to expand Sunday school project from 24 factories to 50.
- To investigate how we can help more families trapped in bonded labour.

Sri Lanka: 2021

- To continue all 7 Sewing Centres and ensure they are benefitting widows and their families.

Dignity Project: 2021

- to expand into Uganda, Zambia, and continue in Kenya.

Mission trips: 2021

- We hope to relaunch missions trips following the impact of Covid-19, these will most likely be to Kenya, Uganda and Zambia, with the founders also visiting Pakistan to monitor the work.

Structure, governance and management

One by One is a charitable trust administered by five Trustees and governed by its Trust Deed dated 4 November 2011. It was registered with the Charity Commission on 13 December 2011.

All Trustees are appointed by vote by the current Trustees and re-appointed on an annual basis. All Trustees have an induction with the Chair of the Board and UK Director, introducing them to the organisation and responsibilities of a Trustee.

The Charity has close links with the American non-profit One by One, which is a registered 501(c)(3) and is governed by Bylaws and overseen by a board of directors. The two organisations were both established by Rebecca and Matthew Murray and both organisations work with the same purpose helping the King's Children's Home in Kenya and the widows' programme in Sri Lanka and all the other main activities of the Charity for the public benefit.

The Trustees of One by One perform the usual duties of Trustees, including appointing and managing the Directors, setting the strategy, and ensuring compliance with financial and other obligations.

Key management personnel

Since April 2018 day to day management of the organisation has been delegated to the UK Director who was responsible for ensuring the operations of the Charity are managed efficiently.

Risk management

The Board of Trustees and key management personnel have a rigorous approach to risk management, and the key risks facing the organisation are reviewed on an ongoing basis, with mitigating actions put in place to minimise the ongoing risk to the Charity.

The key risk at the point of signing this report are:

- Financial sustainability – One by One has successfully continued to increase its income from both regular and one-off donations on an annual basis, but the challenge in the medium term is to develop a business model which ensures the organisation's financial sustainability and its ability to expand its operations to meet demand.

Financial review

The Charity achieved a surplus of £89,244 in the year (2019 – £94,568) resulting in total funds at the year-end of £424,984 (2019 – £335,740).

Of the funds held at year end £279,920 (2019 – £284,422) were unrestricted as to use, and the Trustees are happy this level of reserves meets the reserves policy below.

Reserves policy

The Charity will have a bank reserve of £30,000 which will remain in the account only to be used in emergency situations such as health care bills for one of the children in One by One's care or such building repairs for the children's home or any of the buildings under the care of One by One.

Statement of board of trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations. Charity law requires the Trustees to prepare financial statements for each financial year. Under that law they are required to prepare the financial statements in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice), including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

Under charity law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of the excess of expenditure over income for that year. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue its activities.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the Charity and to prevent and detect fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Charity's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions. In addition, the Trustees confirm that they are happy that content of the annual review in pages 5 to 8 of this document meet the requirements of the Trustees' Annual Report under charity law.

They also confirm that the financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

This report was approved and authorised for issue by the Board of Trustees on 22 October 2021 and signed on its behalf by:



REV REBECCA MURRAY
CHAIR & UK DIRECTOR

Independent examiner's report

I report to the Trustees on my examination of the accounts of One by One (charity number 1145034) for the year ended 31 December 2020 as set out on pages 11 to 21.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

This report, including my statement, has been prepared for and only for the Charity's Trustees as a body. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body for my examination work, for this report, or for the statements I have made.

Basis of independent examiner's statement

My examination was carried out in accordance with 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 the 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

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 fellow of the Institute of Chartered Accountants in England & Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the Charity as required by section 130 of the Act; or,
- the accounts do not accord with those records; or,
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Haines Watts

SHAUN BROWNSMITH FCA

FELLOW OF THE INSTITUTE OF CHARTERED ACCOUNTANTS IN ENGLAND AND WALES

Dated: 25 October 2021

For and on behalf of Haines Watts Chartered Accountants
4 Claridge Court
Lower Kings Road
Berkhamsted
Hertfordshire
HP4 2AF

Statement of financial activities

For the year ended 31 December 2020

		Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Total Funds 2019 £
	Notes				
Income from:					
Donations & legacies	3	122,204	239,180	361,384	372,846
Charitable activities	4	12,736	-	12,736	54,026
Investments		164	-	164	304
Total income		135,104	239,180	374,284	427,176
Expenditure on:					
Raising funds		7,504	1,856	9,360	6,711
Charitable activities	5	114,167	161,513	275,680	325,897
Total expenditure		121,671	163,369	285,040	332,608
Net income/(expenditure)		13,433	75,811	89,244	94,568
Transfers between fund		(17,935)	17,935	-	-
Net movement in funds		(4,502)	93,746	89,244	94,568
Reconciliation of funds:					
Total funds brought forward	10 & 11	284,422	51,318	335,740	241,172
Total funds carried forward	10 & 11	279,920	145,064	424,984	335,740

The notes on pages 13 to 21 form part of the financial statements.

Balance sheet

As at 31 March 2021

	Notes	Total funds 2020 £	Total funds 2019 £
Fixed assets			
Tangible fixed assets	7	112,977	112,977
Current assets:			
Debtors	8	9,392	7,099
Cash at bank and in hand		307,430	221,477
Total current assets		316,822	228,576
Creditors:			
Amounts falling due within one year	9	(4,815)	(5,813)
Net current assets		312,007	222,763
Total net assets		424,984	335,740
Funds of the charity:			
Restricted funds	10 & 11	145,064	51,318
Unrestricted funds	10 & 11	279,920	284,422
		424,984	335,740

The notes on pages 13 to 21 form part of the financial statements.

These financial statements were approved and authorised for issue by the Board of Trustees on 22 October 2021 and signed on their behalf by:



REV REBECCA MURRAY
CHAIR & UK DIRECTOR

Notes to the financial statements

1. Accounting policies

Basis of preparation of the financial statements

The financial statements have been prepared in accordance with '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) second edition (effective 1 January 2019)', the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), including Update Bulletin 1, and relevant charities law.

The effect of any event relating to the year ended 31 December 2020, which occurred before the date of approval of the financial statements by the Board of Trustees has been included in the financial statements to the extent required to show a true and fair view of the state of affairs at 31 December 2020 and the results for the year ended on that date.

Using the exemption available to smaller charities, the Board of Trustees has chosen not to include a Statement of Cash Flows within the financial statements.

Legal status

One by One is a charitable trust registered in England & Wales, and meets the definition of a public benefit entity. The registered office is PO Box 762, Rotherham, S60 9JB.

Going concern

The financial statements have been prepared on the going concern basis as the Board of Trustees is confident that future reserves and future income is more than sufficient to meet current commitments. There are no material uncertainties that impact this assessment and the ongoing COVID-19 pandemic has had no material impact on this assessment.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds that are to be used in accordance with specific restrictions imposed by donors or that have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in note 10 of the financial statements.

Income

Income is recognised when the Charity has entitlement to the funds, any performance indicators attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Donations are recognised in full in the Statement of Financial Activities when entitled, receipt is probable and when the amount can be quantified with reasonable accuracy. Gift aid receivable is included when claimable – i.e. when the eligible donation is received.

Trip contributions are credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless the contribution relates to a trip in a future year, in which case it is deferred.

Expenditure and irrecoverable VAT

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities.

1. Accounting policies (continued from previous page)

Expenditure and irrecoverable VAT (continued from previous page)

Grants to other organisations are recognised as expenditure when there is a legal or constructive obligation to make the grant. This is usually on receipt of the funding request from the relevant partner organisation.

Indirect costs, including governance costs, which cannot be directly attributed to activities, are allocated between activities proportionate to the direct costs incurred in those activities.

Irrecoverable VAT is charged against the category of expenditure for which it was incurred.

Tangible fixed assets and depreciation

Any assets costing more than £500 are capitalised. The only assets held are leasehold property which is valued at cost and subsequently revalued internally against similar properties in the geographical area on an annual basis and revalued by a relevant professional once every three to five years.

Cash at bank and in hand

Cash at bank and in hand includes cash in hand, deposits with banks and funds that are readily convertible into cash at, or close to, their carrying values, but are not held for investment purposes.

Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount is applied.

Creditors

Creditors are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party, and the amount due to settle the obligation can be measured or estimated reliably.

Financial instruments

Basic financial instruments are measured at amortised cost other than investments which are measured at fair value.

Critical estimates and judgements

In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements. The treatment of tangible fixed assets is sensitive to changes in useful economic lives and residual values of assets. These are reassessed annually.

In the view of the Trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

2. Comparative statement of financial activities

		Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £
	Notes			
Income from:				
Donations & legacies	3	143,195	229,651	372,846
Charitable activities	4	54,026	-	54,026
Investments		304	-	304
Total income		197,525	229,651	427,176
Expenditure on:				
Raising funds		6,711	-	6,711
Charitable activities	5	138,717	187,180	325,897
Total expenditure		145,428	187,180	332,608
Net income/(expenditure)		52,097	42,471	94,568
Transfers between fund		-	-	-
Net movement in funds		52,097	42,471	94,568
Reconciliation of funds:				
Total funds brought forward	10 & 11	232,325	8,847	241,172
Total funds carried forward	10 & 11	284,422	51,318	335,740

3. Income from donations and legacies

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £
Donations & other gifts	83,105	77,649	160,754
Sponsorship	-	129,706	129,706
Partnerships	17,487	31,825	49,312
Coronavirus Job Retention Scheme	21,612	-	21,612
	122,204	239,180	361,384

	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £
Donations & other gifts	97,662	79,443	177,105
Sponsorship	-	116,453	116,453
Partnerships	23,195	33,755	56,950
Contribution from One by One US	22,338	-	22,338
	143,195	229,651	372,846

4. Income from charitable activities

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £
Team trip contributions	12,736	-	12,736
	12,736	-	12,736

	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £
Team trip contributions	54,026	-	54,026
	54,026	-	54,026

5. Total expenditure

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £
Grants to King's Children's Home Kenya	-	22,100	22,100
Grants to Sri Lanka	-	3,276	3,276
Grants to Pakistan	-	83,920	83,920
Other grants & gifts	16,910	51,617	68,527
Total grants	16,910	160,913	177,823
Staff costs	44,844	-	44,844
Consultants & professional fees	33,562	-	33,562
Travel & hospitality	6,599	-	6,599
Administrative costs	10,272	600	10,872
Governance costs	1,980	-	1,980
	114,167	161,513	275,680

	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £
Grants to King's Children's Home Kenya	-	83,003	83,003
Grants to Sri Lanka	-	4,500	4,500
Other grants & gifts	1,000	30,075	31,075
Total grants	1,000	117,578	118,578
Staff costs	29,978	53,597	83,575
Consultants & professional fees	22,650	16,005	38,655
Travel & hospitality	65,812	-	65,812
Administrative costs	17,297	-	17,297
Governance costs	1,980	-	1,980
	138,717	187,180	325,897

An analysis of staff costs can be found in note 6.

Governance costs includes:

	Total Funds 2020 £	Total Funds 2019 £
Independent examination	900	900
Accounts preparation	1,080	1,080
	1,980	1,980

6. Staff costs

	Total Funds 2020 £	Total Funds 2019 £
Gross salaries	42,609	78,131
Employer's NIC	1,168	3,882
Employer's pension	1,067	1,562
	44,844	83,575

The average headcount during the year was 1 persons (2019 – 4).

No employee received employee benefits of more than £60,000 (2019 – Nil).

Total remuneration to key management personnel in the year was £48,903 (2019 – £42,690).

7. Tangible fixed assets

	Leasehold Property £	Total Funds 2020 £
Cost		
Balance brought forward as of 1 January 2020	112,977	112,977
Balance carried forward as of 31 December 2020	112,977	112,977

8. Debtors and prepayments

	Total Funds 2020 £	Total Funds 2019 £
Accrued gift aid	9,392	1,984
Prepayments	-	5,115
	9,392	7,099

9. Creditors: amounts falling due within one year

	Total Funds 2020 £	Total Funds 2019 £
Trade creditors	573	2,604
Accruals	1,980	1,980
HMRC creditor	1,621	-
Pension creditor	207	323
Credit card	434	906
	4,815	5,813

10. Analysis of charity funds

	Funds brought forward 2020 £	Income for the period 2020 £	Expenditure in the period 2020 £	Transfers in the period 2020 £	Funds carried forward 2020 £
Unrestricted funds	284,422	135,104	(121,671)	(17,935)	279,920
Restricted funds					
Dignity Project	15,058	36,417	(206)	-	51,269
King's Children's Home	-	98,231	(22,557)	-	75,674
ChiChi	-	51,375	(53,080)	1,705	-
Metro One World	-	100	(25)	-	75
Pakistan	25,703	42,291	(84,224)	16,230	-
Sri Lanka	10,557	10,766	(3,277)	-	18,046
Restricted funds	51,318	239,180	(163,369)	17,935	145,064
Total funds	335,740	374,284	(285,040)	-	424,984

Dignity Project

These are donations received for the Dignity Project work internationally.

King's Children's Home

These are donations received for the work at King's Children's Home in Kenya.

ChiChi

These are donations received to support a local young community member bereaved as a result of COVID-19.

Metro One World

These are donations received to support a new partnership with Metro One World.

Pakistan

These are donations received for the work in Pakistan.

Sri Lanka

These are donations received for the various areas of work in Sri Lanka.

	Funds brought forward 2019 £	Income for the period 2019 £	Expenditure in the period 2019 £	Transfers in the period 2019 £	Funds carried forward 2019 £
Unrestricted funds	232,325	197,525	(145,428)	-	284,422
Restricted funds					
Dignity Project	-	43,038	(27,980)	-	15,058
King's Children's Home	-	110,268	(110,268)	-	-
Pakistan	8,847	52,750	(35,894)	-	25,703
Sri Lanka	-	23,595	(13,038)	-	10,557
Restricted funds	8,847	229,651	(187,180)	-	51,318
Total funds	241,172	427,176	(332,608)	-	335,740

11. Analysis of charity assets

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £
Fixed assets	112,977	-	112,977
Current assets	171,758	145,064	316,822
Current liabilities	(4,815)	-	(4,815)
	279,920	145,064	424,984
	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £
Fixed assets	112,977	-	112,977
Current assets	177,258	51,318	228,576
Current liabilities	(5,813)	-	(5,813)
	284,422	51,318	335,740

12. Trustee remuneration & expenses

During the previous two years, one Trustee, Rebecca Murray, who is also the spouse of the previous Chairperson, Matthew Murray, and since 16 July 2021 has been Chairperson, received remuneration in their role as UK Director as a paid employee of the Charity. Total remuneration during this period came to £47,395 as a staff member (2019 - £42,690). In addition, Rebecca received reimbursement of expenses incurred in her role of £Nil (2019 - £7,420).

This remuneration is permitted under the Trust Deed which constitutes the Charity, and both the previous Chairperson and Rebecca were not involved in the decision-making process around either their employment or remuneration.

In addition, the previous Chairperson, Matthew Murray, received reimbursement of travel and hospitality expenses incurred in support of the Charity, including trips to the various projects overseas and fundraising meetings, totalling £Nil (2019 - £10,961).

No other Trustees received remuneration or reimbursement of expenses during either the current or prior year.

13. Related party transactions

There were no other related party transactions in either the current or prior year.

