

Children's Hospices across London
Company Limited by Guarantee

Registered Charity Number: 1151317
Registered Company Number: 08248052

**UNAUDITED
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2021**

**Children's Hospices across London
Company Limited by Guarantee**

Contents

	Page
Trustee Directors' Annual Report	1 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Cash Flow Statement	9
Notes to the Financial Statements	10 to 16

**Children's Hospices across London
Company Limited by Guarantee**

Reference and administration details

Charity name:	Children's Hospices across London
Registered company number:	08248052
Registered charity number:	1151317
Registered office:	Levicks Accountants and Business Advisers 61 London Road Maidstone Kent ME16 8TX
Trustee Directors:	Sophie Andrews (appointed 1 April 2020) Christopher Baker Vikki Harding (appointed 1 April 2020) James Nibeltt (appointed 27 June 2021) Michael Palfreman (resigned 16 July 2021) Ryan Campbell (resigned 27 May 2021) Nigel Harding (resigned 7 October 2021) Paul Farthing (appointed 22 November 2021)
Independent Examiners:	Levicks Accountants and Business Advisers 61 London Road Maidstone Kent ME16 8TX
Bankers:	HSBC 59-61 The Mall Stratford London E15 1XF

Structure, governance and management

Governing document

The company is limited by guarantee governed by its Memorandum and Articles of Association dated 10 October 2012 as amended by special resolution registered at Companies House on 15 March 2013. Every member undertakes to contribute such amount as may be required , not exceeding £10, to the company's assets if the company should be wound up whilst he or she is a member or within one year after he or she ceases to be a member. The company is also a registered charity.

Appointment of Trustee Directors

Each subscribing member of the company is entitled to appoint one Trustee Director. This is usually the Chief Executive Officer of the member hospice.

Trustee induction and training

New Trustee Directors are provided appropriate induction and training. Trustee Directors are provided with the CHaL Policies and Procedures. In addition, each year the Trustees attend a planning meeting where priorities for the year are agreed and a budget is set.

Children's Hospices across London

Company Limited by Guarantee

The impact of Covid-19

The impact of COVID-19 continues to impact on the children's hospice network. In the reporting period for the statutory accounts, CHaL has truly worked together and collaborated as the pressures caused by the global pandemic has highlighted the strains on the system, particularly in terms of recruitment and retention of nurses.

Whilst the sector benefitted from Government funding during this period, we were also dealing with the impact of closure of shops, furlough of staff and the loss of community fundraising initiatives. Whilst CHaL fundraising activity ceased as each hospice concentrated on their own activities during this period, collaboration continued at an operational level and the Directors of Care met on a weekly basis to communicate concerns and generate ideas to solve shared problems.

We agreed that all professionally registered healthcare staff from any CHaL organisation would be able to work in any hospice, including the community teams. We also supported each other in the discussions with NHSE around the continued use of the capacity tracker and the amount of data that was required. We also became more flexible about geographic boundaries and were able to support children and families outside of our traditional areas if the local hospice wasn't able to provide care.

As it is apparent we are now living with COVID-19, the collaboration that we displayed during the initial stages of the pandemic have continued and the weekly operational calls for the Directors of Care have become an important part of their support network. We are committed to continuing in a collaborative way.

Organisation

The Board of Trustee Directors is responsible for the governance, strategy and direction of the charity and met five times in 2020/21.

Risk management

The charity is registered with the Charity Commission and follows best practice on risk management. The Board identifies and reviews major risks at Board meetings, taking action as required.

Objectives and activities

The core objects of Children's Hospices across London ("CHaL"), as defined in the charity's articles of association, are "promoting for the public benefit the care of children, young people and their families in particular through children's hospices that provide services in Greater London and elsewhere".

As CHaL we work collaboratively to share knowledge and expertise, raise funds and awareness of children's hospice care. We look for collective solutions to issues that affect children and families. By working together, we aim to make our resources go further.

CHaL is a collaboration of six independent children's hospices (Demelza Hospice Care for Children, ellenor, Haven House Children's Hospice, Noah's Ark Children's Hospice, Richard House Children's Hospice and ShootingStar Children's Hospices) that support babies, children and young people with life-limiting and life-threatening conditions, and their families. Active across all 33 London boroughs and significant parts of the home counties, our hospices support families through hugely challenging circumstances, helping manage children's symptoms, giving families the opportunity to take short breaks as well as offering end of life care and bereavement support.

There are more than 14,000 children and young people in London with a life-limiting or life-threatening condition. Currently we care for over 3000 of these - utilising a combined income of £35m+ pa to employ over 90 nurses and 3,000 volunteers working across 9 hospice buildings and in the community - and we aim to reach many more.

Children's Hospices across London Company Limited by Guarantee

Public Benefit

The Trustees confirm that they have complied with the duty in Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance and consider that the charity's activities, as outlined in this report, fall within the definition of **public benefit**.

Our vision, mission and core beliefs

Our vision: is that babies, children and young people in London with life-limiting and life-threatening conditions, and their families, have access to the best possible care they need to experience and enjoy life to the full.

Our mission: is to ensure the needs of more of London's life-limited children and young people, and their families, are met more effectively, by maximising the benefits of collaboration.

Our core beliefs:

- o The needs of children, young people and families come first
- o Every child deserves dignity in care and the best possible life and death

2020/21 Our performance and achievements

Our focus during the period has very much centred on the issues faced within each individual member hospice and the Board of Directors took the decision to pause on the delivery of the CHaL Strategic objectives. The part time COO stepped down during this period and CHaL activity was limited to the Board of Directors. We met five times in the period and our focus was on the following key areas;

- LCPCN (London's Children's Palliative Care Network) and how CHaL can best be represented and have impact within this network
- Collaboration around the allocation for the Children's Hospice Grant and agreement of geographic boundaries
- Sharing intelligence around the emergency COVID-19 grant
- Agreement of shared healthcare resource across CHaL
- Engagement with ICS and tertiary centres in our recovery strategies
- Reset and Recovery plan post COVID-19
- Partnership working with Great Ormond Street Hospital
- Identifying London wide corporate fundraising opportunities
- Application to be Lord Mayor of London's charity
- Potential new bid to BlackRock

Plans for the future

Though inevitably delayed by COVID-19, we will now review and deliver against the objectives from our previously agreed strategy. Our strategy is ambitious because we know there is much work to do. The number of children and young people with life-limiting and life-threatening conditions across London is increasing and current levels of care available to these children and their families are not sufficient.

2020-21 has been a period of extreme uncertainty and challenge. The support of the CHaL network during this time has been invaluable and we are keen to build on the new relationships that were built across all levels of our organisations during this time. There has been some valuable learning and collaboration and we will build on this as we develop our strategy for the future.

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Related Parties

The children's hospices; Demelza House Children's Hospice, ellenor, Haven House, Shooting Star, Noah's Ark and Richard House, whose Chief Executives sit on the Board are related parties. Demelza House and Noah's Ark also provided accounting and administrative support to the charity.

Incoming Resources

The financial statements show that incoming resources increased to £95,597 (2020: £24,479). The 20-21 income includes the third and final tranche of the Burdett grant.

Net operating result

The overall result for the year was a net surplus of £81,618 (2020: deficit of £94,934). The reason for the surplus was the final tranche of funding received from the Burdett Trust for Nursing at the end of the year. These funds will be used in 2021-22.

Investment Policy

Funds are kept in the current account, where they are readily available to meet our costs when required. The Board of Trustee Directors determines when there are sufficient surplus funds so that funds may be passed to the member hospices. The Board of Trustee Directors review this policy periodically.

Cash flow

The cash inflow from operating activities was £71,778 (2020: outflow of £24,346).

Reserves

Unrestricted funds of the charity at the year end amounted to £93,470 (2020: £104,938) of which all were free funds.

The Restricted funds of the charity at the year end amounted to £94,152 (2020: £1,066).

The Board of Trustee Directors will review the policy for free funds. The intention is to set minimal levels of free funds so that the charity can meet current funding demands but that the funds generated by the charity are made available to support the charity's objectives.

**Children's Hospices across London
Company Limited by Guarantee**

Statement of Trustees' Responsibilities

The Trustees (who are also the Directors of the charity for the purpose of company law) are responsible for preparing the Trustee Directors' Annual Report (including the Strategic Report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- * Select suitable accounting policies and apply them consistently
- * Observe the methods and principles in the Charities SORP
- * 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
- * Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

- * There is no relevant information of which the charitable company's independent examiner is unaware
- * The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information

Declaration

The Trustees declare that they have approved the Trustee Directors' Annual Report above.

Signed on behalf of the charity's Trustee Directors on 9th December 2021

Sophie Andrews
Trustee Director

**Children's Hospices across London
Company Limited by Guarantee**

Independent Examiners Report to the Trustee Directors of Children's Hospices across London

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2021, which are set out on pages 7 to 14.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

- (1) accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- (2) the accounts do not accord with those accounting records; or
- (3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- (4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

61 London Road
Maidstone
Kent
ME16 8TX

J A GRIGGS FCA
LEVICKS
Chartered Accountants & Business Advisers

16 December 2021

Children's Hospices across London
Company Limited by Guarantee
Financial Statements
for the year ended 31 March 2021

Statement of Financial Activity

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Incoming resources					
Incoming resources from generated funds					
Donations and legacies	2	1,657	-	1,657	24,479
Income from Charitable activities					
Burdett Nursing Grant		-	93,940	93,940	-
Total incoming resources		<u>1,657</u>	<u>93,940</u>	<u>95,597</u>	<u>24,479</u>
Resources expended					
Expenditure on raising funds					
Fundraising and publicity		5,174	-	5,174	5,813
		<u>5,174</u>	<u>-</u>	<u>5,174</u>	<u>5,813</u>
Expenditure on Charitable activities		<u>7,951</u>	<u>854</u>	<u>8,805</u>	<u>113,600</u>
Total resources expended	4	<u>13,125</u>	<u>854</u>	<u>13,979</u>	<u>119,413</u>
Net incoming					
Net income/(expenditure)	5	(11,468)	93,086	81,618	(94,934)
Transfers between funds		-	-	-	-
Net movement in funds		<u>(11,468)</u>	<u>93,086</u>	<u>81,618</u>	<u>(94,934)</u>
Fund balances brought forward 1 April 2020		<u>104,938</u>	<u>1,066</u>	<u>106,004</u>	<u>200,938</u>
Fund balances carried forward 31 March 2021		<u>93,470</u>	<u>94,152</u>	<u>187,622</u>	<u>106,004</u>

Continuing operations

None of the company's activities were acquired or discontinued during the year.

Children's Hospices across London
Company Limited by Guarantee
for the year ended 31 March 2021

Balance Sheet

	Notes	2021	2020
		£	£
Current Assets			
Debtors falling due within one year	6	5,704	6,193
Cash at bank and in hand		<u>198,488</u>	<u>126,710</u>
		204,192	132,903
Creditors			
Amounts falling due within one year	7	<u>(16,570)</u>	<u>(26,899)</u>
Net current assets		187,622	106,004
Net assets		<u>187,622</u>	<u>106,004</u>
Represented by:			
Unrestricted funds			
General funds	9	93,470	104,938
Restricted funds	10	<u>94,152</u>	<u>1,066</u>
		<u>187,622</u>	<u>106,004</u>

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

For the period ending 31 March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the charitable company to obtain an audit.

These financial statements were approved by the Board of Trustee Directors and authorised for issue on 9 December 2021, and are signed on behalf of the Board by:

Sophie Andrews
Trustee Director
Company registration number: 08248052

**Children's Hospices across London
Company Limited by Guarantee
for the year ended 31 March 2021**

Cashflow Statement

Notes	2021	2020
Net cash (outflow)/inflow from operating activities	71,778	(24,346)
Investing activities	-	-
Net Decrease in cash and cash equivalents	71,778	(24,346)
Cash and cash equivalents at beginning of year	126,710	151,056
Cash and cash equivalents at end of year	<u>198,488</u>	<u>126,710</u>

Notes to the cash flow statement

Net cash (out)/inflow from operating activities	81,618	(94,934)
Net (outgoing)/incoming resources for the year	489	80,780
Decrease/(increase) in debtors	(10,329)	(10,192)
Increase/(decrease) in creditors	<u>71,778</u>	<u>(24,346)</u>

**Children's Hospices across London
Company Limited by Guarantee
Notes to the Financial Statements
for the year ended 31 March 2021**

1 Accounting Policies

Company Information

Children's Hospices across London is a charity and a limited company domiciled and incorporated in England and Wales. The registered office is Levicks Accountants and Business Advisers, 61 London Road, Maidstone, Kent ME16 8TX.

Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the requirements of the Companies Act 2006. The charitable company constitutes a public benefit entity as defined by FRS 102 and therefore the charity also prepared its financial statements in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the FRS 102 Charities SORP, the Companies Act 2006 and the Charities Act 2011.

The financial statements are prepared in Sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest pound.

The financial statements have been prepared on the historical cost convention. The principal accounting policies are set out below.

Income

This represents grants, donations, fundraising events, merchandising sales, statutory funding and interest receivable.

There are two types of income: unrestricted and restricted. Unrestricted funds are funds that can be spent at the discretion of the Trustee Directors on the charity's objects. Designated funds are unrestricted funds which have been set aside by Trustee Directors for particular purposes. Restricted funds are funds provided by external sources for specific projects and may only be applied towards those specific projects.

Grant income

Grant income is recognised on a receipt basis.

Expenditure

This represents fundraising costs and charitable expenditure. Fundraising costs include fund raising and publicity costs. Charitable expenditure is the cost of activities in furtherance of the charity's objects including training and education.

Expenditure is classified by the category of activity for which it is used rather than by type of expense. Allocation is on an actual basis, or where this is not possible, on an estimated usage basis.

- * Fundraising costs are those costs incurred in attracting donations and legacies
- * Charitable activities include expenditure associated with the provision of hospice and related care including training and education and include both the direct costs and support costs relating to these activities
- * Support costs include central costs and have been allocated to cost categories on the basis of staff time spent in each area
- * Governance costs, which are included in support costs, include those incurred in the governance and strategic management of the organisation including costs associated with meeting constitutional and statutory requirements

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure.

**Children's Hospices across London
Company Limited by Guarantee
Notes to the Financial Statements
for the year ended 31 March 2021 (Continued)**

1 Accounting Policies (continued)

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.

Financial instruments

The company 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 company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Basic financial assets

Basic financial assets, which include trade and other receivables and 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.

Tangible fixed assets

The charity has no fixed assets at this time, however, expenditure on tangible fixed assets over £500 will be capitalised and depreciation will be provided at the following annual rates in order to write off the cost of each asset over its estimated useful life:

Fixtures and fittings	20% straight line
Computer equipment	33% straight line
Freehold buildings	2% straight line

Basic financial liabilities

Basic financial liabilities, including trade and other payables, bank loans, loans from fellow group companies and preference shares 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 payments discounted at a market rate of interest. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts 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 payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Critical judgements and key sources of estimation uncertainty

In the application of the charitable company's accounting policies, the Trustee Directors 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 relevant.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates 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.

The charitable company is not aware of any critical judgements or estimates in these financial statements.

Key Management Personnel

The Key Management Personnel of the charity are the Trustee Directors. No Trustee Directors received payment or expenses during the year (2020: 1 Trustee Director received expenses of £500).

Children's Hospices across London
Company Limited by Guarantee
Notes to the Financial Statements
for the year ended 31 March 2021 (Continued)

1 Accounting Policies (continued)

Going Concern

These financial statements are prepared on the going concern basis. The Trustee Directors have reasonable expectation that the company will continue in operational existence for the foreseeable future. They are not aware of any material uncertainties which may cause doubt on the company's ability to continue as a going concern.

Taxation

The company is a registered charity and did not receive taxable income in the year.

2 Voluntary Income

	2021	2020
	£	£
Donations	1,657	24,479
	<u>1,657</u>	<u>24,479</u>

3 Funding for charitable activities

	2021	2020
	£	£
Burdett Trust for Nursing Grant	93,940	-
	<u>93,940</u>	<u>-</u>

4 Resources Expended

Analysis of total resources expended	Staff costs	Other direct costs	Support costs	Total 2021	Total 2020
	£	£	£	£	£
Fundraising and publicity	353	2,840	1,981	5,174	5,813
Charitable activities	1,060	4,004	3,141	8,205	113,000
Governance	-	-	600	600	600
Total resources expended	<u>1,413</u>	<u>6,844</u>	<u>5,722</u>	<u>13,979</u>	<u>119,413</u>

Support costs are included in the above analysis of total resources expended & have been allocated on the basis of staff time.

Analysis of governance costs

	2021	2020
	£	£
Independent Examination fees	600	600
	<u>600</u>	<u>600</u>

5 Net Incoming Resources

	2021	2020
	£	£
This is stated after charging:		
Examiner's remuneration:	600	600
	<u>600</u>	<u>600</u>

Children's Hospices across London
Company Limited by Guarantee
Notes to the Financial Statements
for the year ended 31 March 2021 (Continued)

6 Debtors	2021	2020
	£	£
Other debtors	5,704	6,193
	5,704	6,193

7 Creditors: Amounts falling due within one year	2021	2020
	£	£
Trade creditors	4,250	22,099
Accruals and deferred income	12,320	4,800
	16,570	26,899

8 Limited by Guarantee

The company does not have share capital but is limited by guarantee. The members of the charity are limited in their liability to a maximum of £10 each.

9 Analysis of Unrestricted Funds

	Balance at 1 April 2020	Incoming Resources	Resources Expended	Transfers between Funds	Balance at 31 March 2021
	£	£	£	£	£
Unrestricted funds	104,938	1,657	(13,125)	-	93,470
	104,938	1,657	(13,125)	-	93,470

	Balance at 1 April 2019	Incoming Resources	Resources Expended	Transfers between Funds	Balance at 31 March 2020
	£	£	£	£	£
Unrestricted funds	117,104	24,479	(36,645)	-	104,938
	117,104	24,479	(36,645)	-	104,938

10 Analysis of Restricted Funds

	Balance at 1 April 2020	Incoming Resources	Resources Expended	Transfers between Funds	Balance at 31 March 2021
	£	£	£	£	£
Restricted funds	1,066	93,940	(854)	-	94,152
	1,066	93,940	(854)	-	94,152

	Balance at 1 April 2019	Incoming Resources	Resources Expended	Transfers between Funds	Balance at 31 March 2020
	£	£	£	£	£
Restricted funds	83,834	-	(82,768)	-	1,066
	83,834	-	(82,768)	-	1,066

The restricted funds relate to the CHaL Burdett Trust for Nursing Rotation Programme. The aims of the project are to encourage more nurses to seek a career in paediatric palliative care and to empower sector wide change by recruiting, developing and maintaining a resilient workforce, responsive to patient need.

Children's Hospices across London
Company Limited by Guarantee
Notes to the Financial Statements
for the year ended 31 March 2021 (Continued)

11	Employed staff	2021	2020
	Average headcount of employees during the year	-	-
		-	-

12 Related Party Transactions

The Trustee Directors of Children's Hospices across London (CHaL) acted as Chief Executives of the following hospices during the year:

Michael Palfreman, Chief Executive Officer of Haven Hospice and Chair of CHaL
Vikki Harding, Chief Executive Officer of ellenor
Ryan Campbell, Chief Executive Officer of Demelza House,
Sophie Andrews, Chief Executive Officer of Noah's Ark,
Christopher Baker, Chief Executive Officer of Richard House
Nigel Harding, Chief Executive Officer of Shooting Star Children's Hospices

Transactions in the year:

	2021	2020
Haven House		
Balance brought forward	14,405	
Charged to CHaL by Haven House		26,610
Paid by CHaL to Haven House	(16,165)	(10,445)
Charged to Haven House by CHaL	(1,000)	(1,760)
Paid by Haven House to CHaL	1,760	
Balance at year end	<u>(1,000)</u>	<u>14,405</u>
ellenor		
Balance brought forward	(1,400)	1,125
Paid for previous years		(1,125)
Charged to ellenor by CHaL	(1,000)	(1,400)
Balance at year end	<u>(2,400)</u>	<u>(1,400)</u>
Noah's Ark		
Charged to CHaL by Noah's Ark		45,705
Paid by CHaL to Noah's Ark		(45,705)
Balance at year end	<u>-</u>	<u>-</u>
Demelza		
Balance brought forward	(1,400)	
Charged to CHaL by Demelza	6,510	2,310
Paid by CHaL to Demelza	(2,310)	(2,310)
Paid by Demelza to CHaL	1,760	
Charged to Demelza by CHaL	(1,360)	(1,400)
Balance at year end	<u>3,200</u>	<u>(1,400)</u>
Shooting Star		
Balance brought forward	(600)	
Paid by Shooting Star to CHaL	600	
Charged to Shooting Star by CHaL	(500)	(600)
Balance at year end	<u>(500)</u>	<u>(600)</u>
Richard House		
Balance brought forward	-	-
Charged to Shooting Star by CHaL	(500)	-
	<u>(500)</u>	<u>-</u>

No other material related party transactions were undertaken during the current or previous year.