

Charity registration number 1151557

Company registration number 08318232 (England and Wales)

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

**ANNUAL REPORT
AND UNAUDITED FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 MARCH 2022

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	P Holmes Mr P Hand-Griffiths Ms J A Hilling C A Root Mr M Ngouala Ms A Misail	(Appointed 15 March 2022) (Appointed 12 April 2022)
Charity number	1151557	
Company number	08318232	
Registered office	The Lodge Green Lane Bolton	
Independent examiner	Barlow Andrews LLP Carlyle House 78 Chorley New Road Bolton	
Bankers	The Royal Bank of Scotland 46-48 Deansgate Bolton	

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

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BEFRIENDING REFUGEES AND ASYLUM SEEKERS

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their annual report and financial statements for the year ended 31 March 2022.

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 Memorandum and Articles of Association, 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:

1. To advance education and relieve financial hardship amongst those seeking asylum and those granted refugee status particularly by the provision of advice, support and training.
2. The provision of facilities for recreation or other leisure time occupation with the object of improving the conditions of life of those persons who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances.

The policies adopted in furtherance of these objects have not changed during the year.

This has been carried out through weekly drop-in advice sessions, provision of specialist immigration advice, English classes, women-only classes, arts and craft activities, work-club, social/leisure activities, and trips.

The trustees have a duty to ensure that the activities of the charity continue to provide a public benefit. They are more than satisfied that by carrying out the above activities the charity continues to provide 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

In 2021 we began to open, after the COVID lockdown, our services face to face again slowly and cautiously. During lockdown we arranged our work differently and some of those initiatives will be continuing, for example the Zoom ESOL classes which have proved extremely popular. In fact, we intend to keep on with these classes as an addition to our usual classes in the future.

There were a lot of practical things to consider, and we rearranged the rooms at our office, Park Lodge; the large room as an advisors' room with three advisors' desks with plenty of social distancing. The advisors' office is now the waiting room, again with chairs at a social distance. We had to clear the landing and put two easy chairs there that our more vulnerable daily visitors will be able to use.

We started more ESOL classes, with five sessions a week initially, cautiously moving to eight and then ten. Some of these were face to face and some were online.

The ESOL teacher previously assessed the level that the participants had attained before lockdown so that they can be 'streamed' according to their English language abilities. We will also be contacting our ESOL volunteers to establish a rota for them to come in to support the teacher.

Our plan throughout 2021/22 was to get the classes running smoothly, initially in terms of entering the building safely, and restarting the immigration services with some face to face and some at a distance.

A similar process was put in place for the immigration advice service. We invited people to attend for an appointment and from the cases that are ongoing (200) the advisors prioritised the most urgent.

Staff started to come back in July, with our Senior Manager and an advisor to get the paperwork ready, the first to return. The advice service restarted in August.

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Some volunteers remained through lockdown and were involved in delivering the care packages, including food vouchers which was very popular, effective, and again will continue as a service in the future when more of our volunteers will gradually return.

Other staff started to return from furlough, part time from the beginning of July and returned to work full time in August.

In 2021/22 as we started with all the practicalities of returning after lockdown, we also commissioned an external review so that when we were up and running fully, we could use the experiences of lockdown and how our services could run remotely and face to face more effectively.

The review was commissioned on the back of the COVID 19 pandemic, which impacted upon the services BRASS could provide to service users in such unprecedented times.

The Board took this opportunity to reflect on the breadth of services BRASS provided prior to the pandemic and during it, to look ahead as to the shape and scope of BRASS in its short, medium and long term future.

The external consultant talked and met with a range of people who work for, volunteer, and know BRASS including the Board. This process culminated in an Away Day held on 24th August and finally a report which offered a number of progressive ways forward.

During the consultant's calls and meetings with stakeholders, partner organisations and funders, it is clear that BRASS is hugely admired and supported. Below are just an example of some of the comments made:

"We will always support BRASS";

"What they have done over so many years is remarkable";

"They are invaluable, long may they continue";

"We support them because they are outstanding in what they do";

"BRASS have been a beacon in such dark times";

"Everyone at Brass is committed, enthusiastic and positive. They are a pleasure to deal with."

An action plan was developed following the Board's approval of the Review Report and BRASS has worked through all the actions within 2021/22.

A new website was designed, working practices improved and at the beginning of 2022 we started working with the Red Cross and Refugee Action, developing a BRASS Hub in our offices.

Financial review

The results of the charity's activities are shown in the Statement of Financial Activities on page 6 of the accounts, showing net income of £62,304 across all funds. Unrestricted funds carried forward at year end totalled £143,921 and restricted funds were £60,958.

The reserves policy is under regular review as the activities of the charity develop and the scale of the operation is still growing. The aim is carry sufficient free reserves to cover a minimum of 6 months of operating costs, in the unlikely event that our income streams should cease or, more possibly, be severely reduced. Our free reserves currently stand at £142,743, which meets the target. We wish, however, to see this figure increase so that we give ourselves a secure platform from which to continue our valuable services in the long term.

Principal funding sources in 2021/22 were Bolton at Home, Tudor Trust and National Lottery Community Foundation. We also received Covid grant support and job retention scheme monies for which we are very grateful, as well as grants and other income from other sources such as Refugee Action, Bolton CVS and The Oglesby Trust.

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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.

Plans for future periods

We continue to be supported by Bolton Council, Bolton at Home and now will be working as part of the Greater Manchester Refugee Step Change Consortium. With our services developing and stabilising, our future is looking very exciting.

Structure, governance and management

Befriending Refugees and Asylum Seekers (BRASS) is a registered charity and a company limited by guarantee and is governed by its Memorandum and Articles of Association. The company was incorporated on 4 December 2012. There is no share capital and it is limited by guarantee, to a maximum £5 each, payable by its members.

As a registered charity the company is non-profit-making and its directors and trustees are volunteers.

The trustees (who are also the directors for the purpose of company law) who served during the year were:

P Holmes

Mr P Hand-Griffiths

Ms J A Hilling

C A Root

Mr M Ngouala

(Appointed 15 March 2022)

Ms A Misail

(Appointed 12 April 2022)

The trustees are appointed by the members of the organisation at the Annual General Meeting. Directors/trustees have the power under the governing documents to co-opt individuals who support the objects of the organisation to fill vacancies on the Board of Management.

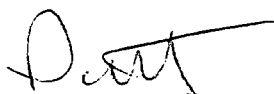
As part of their induction, new trustees are provided with information about the charity, the management structure, its history and working practices. In addition they are also provided with copies of the Memorandum and Articles of Association plus information from the Charity Commission and Companies House regarding the duties and responsibilities of directors and trustees.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £5 in the event of a winding up.

Day to day management responsibility rests with the management team, which reports to the Board of Trustees. The Board of Trustees meets on a regular basis and consisted of 5 trustees at the year end.

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

P Holmes
Trustee



11 October 2022

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BEFRIENDING REFUGEES AND ASYLUM SEEKERS

I report to the trustees on my examination of the financial statements of Befriending Refugees and Asylum Seekers (the charity) for the year ended 31 March 2022.

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and the charitable company's trustees as a body in accordance with section 154 of the Charities Act 2011. My independent examiner's work has been undertaken so that I might state to the charitable company'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 charitable company, the charitable company's members as a body and the charitable company's trustees as a body for my independent examiner's work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

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

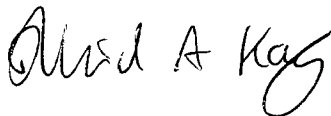
Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act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

Independent examiner's statement

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

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

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



David Kay
Barlow Andrews LLP
Carlyle House
Bolton
BL1 4BY

Dated: 11 October 2022

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
<u>Income and endowments from:</u>							
Donations and legacies	2	135,765	59,000	194,765	74,313	50,000	124,313
Income from charitable activities	3	-	14,875	14,875	-	9,000	9,000
Other income	4	11,859	-	11,859	42,043	-	42,043
Total income		<u>147,624</u>	<u>73,875</u>	<u>221,499</u>	<u>116,356</u>	<u>59,000</u>	<u>175,356</u>
<u>Expenditure on:</u>							
Charitable activities	5	121,278	37,917	159,195	53,089	99,269	152,358
Gross transfers between funds		-	-	-	19,000	(19,000)	-
Net income for the year/ Net movement in funds		26,346	35,958	62,304	82,267	(59,269)	22,998
Fund balances at 1 April 2021		<u>117,575</u>	<u>25,000</u>	<u>142,575</u>	<u>35,308</u>	<u>84,269</u>	<u>119,577</u>
Fund balances at 31 March 2022		<u><u>143,921</u></u>	<u><u>60,958</u></u>	<u><u>204,879</u></u>	<u><u>117,575</u></u>	<u><u>25,000</u></u>	<u><u>142,575</u></u>

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

All income and expenditure derive from continuing activities.

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

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	8		1,178		1,599
Current assets					
Cash at bank and in hand		208,879		143,496	
Creditors: amounts falling due within one year	9	(5,178)		(2,520)	
Net current assets			203,701		140,976
Total assets less current liabilities			204,879		142,575
Income funds					
Restricted funds	10		60,958		25,000
Unrestricted funds			143,921		117,575
			204,879		142,575

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022.

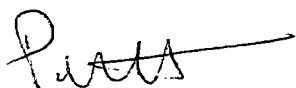
The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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 11 October 2022

P Holmes
Trustee



Company registration number 08318232

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

Befriending Refugees and Asylum Seekers is a private company limited by guarantee incorporated in England and Wales. The registered office is The Lodge, Green Lane, Bolton.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 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 accounts have been prepared under the historical cost convention.

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 unless the funds have been designated for other purposes.

Restricted funds are subject to specific restrictions imposed by the grantors or donors as to how the money can be spent. Where such funds are used to acquire fixed assets, the expenditure is capitalised and depreciation is charged annually against the fund balance.

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.

Grant income, including Covid support grants and job retention scheme grants, is accounted for when all of the conditions for the grant have been met. Where unrestricted grant funding has been provided to cover running costs over a specified period of time, income is recognised on an accruals basis.

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.5 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category.

Expenditure is recognised when it is incurred and is reported gross of related income on the following basis:

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs in the governance of its assets and are directly associated with constitutional and statutory requirements.

All costs are allocated between the expenditure categories on a basis designed to reflect the use of the resource.

Costs relating to a particular activity are allocated directly, whilst others are apportioned on an appropriate basis.

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:

Fixtures, fittings & equipment	20% straight line
Computer equipment	25% straight line

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

1.7 Cash and cash equivalents

Cash and cash equivalents include the petty cash and bank current account balances.

Basic financial assets

Basic financial assets, which include cash and bank balances, are initially measured at transaction price.

Basic financial liabilities

Basic financial liabilities, which include other creditors, are initially recognised at transaction price.

1.8 Employee benefits

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

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.10 Taxation

The company has charitable status and is thus exempt from taxation of its income and gains falling within section 505 of The Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that they are applied to its charitable objectives.

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022 £	2022 £	2022 £	2021 £	2021 £	2021 £
Donations and gifts	135,765	59,000	194,765	74,313	50,000	124,313
Donations and gifts						
Forever Manchester	-	-	-	5,000	-	5,000
Other donations	2,865	-	2,865	2,236	-	2,236
Bolton MBC	-	-	-	17,573	-	17,573
The Oglesby Trust	5,900	-	5,900	5,858	-	5,858
National Lottery						
Community Foundation	50,000	-	50,000	-	50,000	50,000
Covid Support	8,000	-	8,000	10,646	-	10,646
Bolton at Home	40,000	59,000	99,000	-	-	-
Tudor Trust	29,000	-	29,000	33,000	-	33,000
	135,765	59,000	194,765	74,313	50,000	124,313

3 Income from charitable activities

	2022 £	2021 £
Refugee Action	5,875	-
Bolton CVS	9,000	9,000
	14,875	9,000

4 Other income

	Unrestricted funds	Unrestricted funds
	2022 £	2021 £
Student income (University of Bolton)	-	440
JRS grant income	11,859	41,603
	11,859	42,043

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

5 Expenditure on charitable activities

	2022 £	2021 £
Staff costs	88,715	83,907
Depreciation and impairment	421	375
Project costs	31,222	38,582
Insurance	1,955	1,838
Repairs and cleaning	5,882	4,504
Travel expenses	3,967	4,418
Office expenses	23,251	15,253
Payroll processing fees	279	-
Professional fees	2,646	2,620
Bank charges	347	276
Sundry expenses	510	585
	<u>159,195</u>	<u>152,358</u>
Analysis by fund		
Unrestricted funds	121,278	53,089
Restricted funds	37,917	99,269
	<u>159,195</u>	<u>152,358</u>

Governance costs of £2,646 (2021: £2,620) are included in professional fees above, relating to the preparation and examination of the statutory accounts.

6 Trustees

None of the trustees (or any persons connected with them), other than disclosed below, received any remuneration during the year (2021: none). No trustee expenses were reimbursed (2021: none).

Mr M Ngouala received remuneration during the year, prior to becoming a trustee on 15 March 2022, and continued to receive remuneration for the remainder of the year. His appointment as trustee has been disclosed to and agreed by the Charity Commission and his remuneration relates to his non-trustee services to the organisation.

7 Employees

The average monthly number of employees during the year was:

2022 Number	2021 Number
<u>2</u>	<u>3</u>

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

7	Employees	(Continued)	
	Employment costs	2022 £	2021 £
	Wages and salaries	79,978	79,269
	Social security costs	5,719	2,676
	Other pension costs	3,018	1,962
		<u>88,715</u>	<u>83,907</u>

No employees received benefits of more than £60,000 (2021: none).

The only member of key management personnel is P Holmes. She does not receive any employee benefits.

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

8	Tangible fixed assets	Fixtures, fittings & equipment £	Computer equipment £	Total £
	Cost			
	At 1 April 2021	675	1,143	1,818
	At 31 March 2022	<u>675</u>	<u>1,143</u>	<u>1,818</u>
	Depreciation and impairment			
	At 1 April 2021	101	118	219
	Depreciation charged in the year	135	286	421
	At 31 March 2022	<u>236</u>	<u>404</u>	<u>640</u>
	Carrying amount			
	At 31 March 2022	<u>439</u>	<u>739</u>	<u>1,178</u>
	At 31 March 2021	<u>574</u>	<u>1,025</u>	<u>1,599</u>

9	Creditors: amounts falling due within one year	2022 £	2021 £
	Other taxation and social security	2,568	-
	Accruals and deferred income	2,610	2,520
		<u>5,178</u>	<u>2,520</u>

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

10 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 April 2020 £	Movement in funds			Transfers £	Balance at 1 April 2021 £	Movement in funds			Balance at 31 March 2022 £
		Incoming resources £	Outgoing resources £				Incoming resources £	Outgoing resources £		
Bolton MBC	37,086	-	(37,086)		-	-	-	-		-
Refugee Action	-	-	-		-	-	5,875	(3,917)		1,958
Tudor Trust	19,000	-	-	(19,000)		-	-	-		-
Bolton at Home	-	-	-		-	-	59,000	-		59,000
Oglesby Trust	3,183	-	(3,183)		-	-	-	-		-
National Lottery	25,000	50,000	(50,000)		-	25,000	-	(25,000)		-
Bolton CVS	-	9,000	(9,000)		-	-	9,000	(9,000)		-
	<u>84,269</u>	<u>59,000</u>	<u>(99,269)</u>		<u>(19,000)</u>	<u>25,000</u>	<u>73,875</u>	<u>(37,917)</u>		<u>60,958</u>

Funding received from Refugee Action is for an initiative to transform Manchester's service provision into a joined-up and collaborative ecosystem of support for refugees, in partnership with Refugee Action. Funding from Bolton at Home is to be spent on wage costs in the following year. Money received from the National Lottery Community Fund was spent towards the continued delivery of core services to support asylum seekers and refugees. Money received from Bolton CVS was to be spent on providing supermarket vouchers to asylum seekers and refugees.

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

11 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2022 are represented by:			
Tangible assets	1,178	-	1,178
Current assets/(liabilities)	203,701	-	203,701
	<u>204,879</u>	<u>-</u>	<u>204,879</u>
	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 March 2021 are represented by:			
Tangible assets	1,599	-	1,599
Current assets/(liabilities)	115,976	25,000	140,976
	<u>117,575</u>	<u>25,000</u>	<u>142,575</u>

12 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).