

**Charity registration number 1151557 (England and Wales)**

**Company registration number 08318232**

**BEFRIENDING REFUGEES AND ASYLUM SEEKERS**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

# BEFRIENDING REFUGEES AND ASYLUM SEEKERS

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

Ms P Holmes  
Mr P Hand-Griffiths  
Ms C A Root  
Mr M Ngouala  
Mr A Misail

**Charity number**

1151557

**Company number**

08318232

**Registered office**

The Lodge  
Green Lane  
Bolton

**Independent examiner**

David Kay, FCA  
Barlow Andrews LLP  
Carlyle House  
78 Chorley New Road  
Bolton

**Bankers**

The Royal Bank of Scotland  
46-48 Deansgate  
Bolton

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# BEFRIENDING REFUGEES AND ASYLUM SEEKERS

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# BEFRIENDING REFUGEES AND ASYLUM SEEKERS

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 MARCH 2025

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The trustees present their annual report and financial statements for the year ended 31 March 2025.

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.

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

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.

#### *Public benefit*

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**

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

BRASS is growing from strength to strength and is working with more outside agencies and partners than ever before.

We provide a full range of support and information services in our main building, with immigration advice and advisors providing continuous support throughout the week. We have individual appointments for immigration advice with our Senior Manager and now four registered immigration advisors who also have individual appointments but are able to accept drop-in appointments when possible.

Our Information and Support Hub has developed and expanded. BRASS has developed experience through our involvement in two Positive Pathway programmes, supported by Bolton CVS, the second of which ends in January 2026.

We have been working in partnership with Bolton College developing a Drop In initiative, supporting all our users, providing access to Bolton College, supporting employability and running a range of interesting and complementary workshops.

We have now developed an employability corner in our main building supported by a trained employment consultant helping users with their CVs and applications, accessing them to volunteering and employment opportunities.

The Digital Inclusion project, initially funded through Bolton Library, has been very popular and users have access to digital learning, including growth in literacy and language skill.

A Refugee Welcome project in partnership with WEA commences in 2025 and in 2024, we have been preparing the groundwork needed to achieve the results required.

# **BEFRIENDING REFUGEES AND ASYLUM SEEKERS**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)** **FOR THE YEAR ENDED 31 MARCH 2025**

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We have ESOL classes throughout the week, including ESOL classes through WEA, and conversation cafes every week.

UK culture awareness training supports users to prepare for engagement and work and encourages them to volunteer and find ways to gain experience.

Our Women's Centre, supported by Bolton at Home, has also expanded with the two sessional workers being trained in a variety of skills including first aid and certified childcare. The centre holds ESOL classes every week, with an external volunteer, and sewing classes with a teacher helping women to develop their own skills. 226 women attended these sessions throughout the year.

Every year we receive many referrals from other organisations, which are beyond our remit or indeed our expertise, including the Home Office, the Red Cross, Job Centre Plus, NHS, Social Services, Greater Manchester Police, and GPs. We feel we can facilitate this need by continuing to allow other agencies to use our Hub facility.

BRASS is working in partnership with Refugee Action and is a full member of the Greater Manchester Consortium called Step Change. This continues to enable us access to Greater Manchester's wide support and connections. Our senior manager is a fundamental part of the Step Change task force and we are pursuing further partnership arrangements to expand this consortium.

In 2024, we supported 1510 people growing from 1046 people in 2023 and 1024 in 2022. We recorded 3647 visits with 757 supported across our immigration advice service. Our volunteers contributed 3647 hours to support our organisation and its services.

Nationality (visits): Iraq, Sudan, Iran, Ethiopia, DR Congo, Syria, Eritrea, Cameroon, Libya, Pakistan, Palestine, Kenya, Zimbabwe, Albania, Kuwait, Nigeria, Egypt, El Salvador, Somalia, Afghanistan, Tanzania, Nicaragua, Yemen, Russia, Rwanda, Guinea, Botswana, Angola, Lebanon, Turkey, South Sudan, Bangladesh and the Ukraine.

The main languages we deal with are Arabic, French, Farsi, Portuguese, Swahili and Spanish.

Our annual summer event in August was unfortunately cancelled following police advice due to the national riots. August 2025 has already been booked and everyone can not wait.

In December 2024, we held a thank you lunch for all our staff, volunteers, and trustees, which was attended and enjoyed by all.

BRASS continues to learn from our partnership working and have plans to grow and expand our service in 2025/26 so that we can help more people and become a voice not only in Bolton but also in Greater Manchester.

### **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 reduction in funds of £16,150. Unrestricted funds carried forward at year end totalled £104,549 and restricted funds were £14,962.

### *Reserves policy*

The reserves policy is regularly reviewed as the activities and operations of the charity continue to evolve. The aim remains to 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 significantly reduced, as we experienced a few years ago. Our free reserves currently stand at £100,860, which, though lower than last year, satisfies 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*

Principal funding sources in 2024/25 were The National Lottery, Refugee Action, Bolton at Home, Tudor Trust and GMCA. We also received donations from various other sources and are grateful to all our funders for their support.

# BEFRIENDING REFUGEES AND ASYLUM SEEKERS

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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### *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.

### **Plans for future periods**

We continue to learn from our partnership working and have plans to grow and expand our service in 2025/26 so that we can help more people and become a voice not only in Bolton but also in Greater Manchester.

### **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:

Ms P Holmes

Mr P Hand-Griffiths

Ms J A Hilling

(Resigned 30 April 2024)

Ms C A Root

Mr M Ngouala

Mr A Misail

### *Recruitment and appointment of trustees*

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.

### *Organisational structure*

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.

Ms P Holmes  
**Trustee**



23 September 2025

# BEFRIENDING REFUGEES AND ASYLUM SEEKERS

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF BEFRIENDING REFUGEES AND ASYLUM SEEKERS

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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 2025.

#### **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.

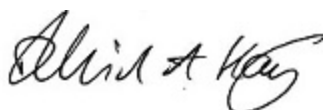
Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities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

#### **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 Companies Act 2006.
- 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 Companies Act 2006 other than any requirement that the financial statements 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 financial statements 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, FCA  
Barlow Andrews LLP  
Carlyle House  
78 Chorley New Road  
Bolton

Dated: 23 September 2025

# BEFRIENDING REFUGEES AND ASYLUM SEEKERS

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2025**

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
<b>Income from:</b>							
Donations and legacies	2	103,620	-	103,620	108,550	-	108,550
Grant income	3	-	82,260	82,260	-	53,765	53,765
<b>Total income</b>		103,620	82,260	185,880	108,550	53,765	162,315
<b>Expenditure on:</b>							
Charitable activities	4	134,732	67,298	202,030	102,936	53,765	156,701
<b>Total expenditure</b>		134,732	67,298	202,030	102,936	53,765	156,701
<b>Net income/(expenditure) and movement in funds</b>		(31,112)	14,962	(16,150)	5,614	-	5,614
<b>Reconciliation of funds:</b>							
Fund balances at 1 April 2024		135,661	-	135,661	130,047	-	130,047
<b>Fund balances at 31 March 2025</b>		104,549	14,962	119,511	135,661	-	135,661

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



# BEFRIENDING REFUGEES AND ASYLUM SEEKERS

## BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
<b>Fixed assets</b>					
Tangible assets	9		3,689		336
<b>Current assets</b>					
Cash at bank and in hand		119,823		138,832	
<b>Creditors: amounts falling due within one year</b>	10	(4,001)		(3,507)	
<b>Net current assets</b>			115,822		135,325
<b>Total assets less current liabilities</b>			119,511		135,661
<b>The funds of the charity</b>					
Restricted income funds	11		14,962		-
Unrestricted funds			104,549		135,661
			119,511		135,661

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 2025.

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 23 September 2025

Ms P Holmes  
Trustee



Company registration number 08318232 (England and Wales)

# BEFRIENDING REFUGEES AND ASYLUM SEEKERS

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 MARCH 2025**

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### **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" 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)". 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 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 2025

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### 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 2025

### 2 Donations and legacies

	Unrestricted funds	Restricted funds general	Total Unrestricted funds	
	2025 £	2025 £	2025 £	2024 £
Donations and gifts	103,620	-	103,620	108,550
<b>Donations and gifts</b>				
Other donations	3,370	-	3,370	1,000
National Lottery Community Foundation	50,000	-	50,000	32,550
Refugee Action	250	-	250	-
Bolton at Home	15,000	-	15,000	40,000
The Tudor Trust	35,000	-	35,000	35,000
	103,620	-	103,620	108,550

### 3 Income from charitable activities

	Restricted funds 2025 £	Restricted funds 2024 £
<b>Grant income</b>		
The National Lottery	19,950	-
Bolton's Fund	2,000	-
Bolton Council	3,250	-
The Tudor Trust	-	2,000
Refugee Action	47,643	51,765
GMCA	9,417	-
	82,260	53,765

# BEFRIENDING REFUGEES AND ASYLUM SEEKERS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 4 Expenditure on charitable activities

	2025 £	2024 £
Staff costs	58,422	52,054
Depreciation and impairment	807	421
Sessional work	41,600	32,050
Staff training	716	-
Project costs	38,183	20,853
Insurance	1,359	1,743
Repairs and cleaning	3,286	3,700
Travel expenses	10,437	9,602
Office expenses	27,225	23,066
Payroll processing fees	341	319
Professional fees and consultancy	19,167	12,558
Bank charges	487	277
Sundry expenses	-	58
	<u>202,030</u>	<u>156,701</u>
<b>Analysis by fund</b>		
Unrestricted funds	134,732	102,936
Restricted funds	67,298	53,765
	<u>202,030</u>	<u>156,701</u>

Governance costs of £2,904 (2024: £2,808) are included in professional fees and consultancy above, relating to the preparation and examination of the statutory accounts.

### 5 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	2,904	2,880
Depreciation of owned tangible fixed assets	807	421
	<u>2,904</u>	<u>2,880</u>

### 6 Trustees

Two of the trustees received remuneration during the year for services provided over and above the normal services of a trustee, as disclosed to and agreed with the Charity Commission. C A Root received £16,347 (2024: £9,750) for services in the coordination of the BRASS Hub paperwork as required by the service level agreement with Refugee Action, whilst M Ngouala received remuneration of £36,294 (2024: £32,878) for his ongoing non-trustee services to the organisation.

Two trustees were reimbursed for travel expenses during the year amounting to £2,130 (2024: £1,824).

# BEFRIENDING REFUGEES AND ASYLUM SEEKERS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 7 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	2	2

#### Employment costs

	2025 £	2024 £
Wages and salaries	56,039	49,287
Social security costs	371	-
Other pension costs	2,012	2,767
	58,422	52,054

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

### 8 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

### 9 Tangible fixed assets

	Fixtures, fittings & equipment £	Computer equipment £	Total £
<b>Cost</b>			
At 1 April 2024	675	1,143	1,818
Additions	1,574	2,586	4,160
At 31 March 2025	2,249	3,729	5,978
<b>Depreciation and impairment</b>			
At 1 April 2024	506	976	1,482
Depreciation charged in the year	371	436	807
At 31 March 2025	877	1,412	2,289
<b>Carrying amount</b>			
At 31 March 2025	1,372	2,317	3,689
At 31 March 2024	169	167	336

# BEFRIENDING REFUGEES AND ASYLUM SEEKERS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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

	2025 £	2024 £
Other taxation and social security	1,097	627
Accruals and deferred income	2,904	2,880
	<u>4,001</u>	<u>3,507</u>

#### 11 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 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
Refugee Action	-	47,643	(47,643)	-
National Lottery	-	19,950	(4,988)	14,962
Bolton's Fund	-	2,000	(2,000)	-
GMCA	-	9,417	(9,417)	-
Bolton Council	-	3,250	(3,250)	-
	<u>-</u>	<u>82,260</u>	<u>(67,298)</u>	<u>14,962</u>

#### Previous year:

	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
Refugee Action	-	51,765	(51,765)	-
Tudor Trust	-	2,000	(2,000)	-
	<u>-</u>	<u>53,765</u>	<u>(53,765)</u>	<u>-</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 received from Bolton's Fund is to provide supermarket vouchers to asylum seekers and refugees, whilst in the previous year money received from Tudor Trust was for this same scheme.

Funding received from National Lottery related to the expansion of the Women's Centre, a project that provides a safe space for women to share their experiences as refugees and asylum seekers.

Funding received from GMCA is to engage with marginalised individuals from some of the region's hardest to reach communities; supporting them to remove barriers that prevent them engaging with education, training, or employment.

Funding received from Bolton Council is to promote and extend support for digital inclusion across Bolton. It aims to help to set up a network of 'community drop-ins' to provide digital help and skills.

# BEFRIENDING REFUGEES AND ASYLUM SEEKERS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 12 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
<b>At 31 March 2025:</b>			
Tangible assets	3,689	-	3,689
Current assets/(liabilities)	100,860	14,962	115,822
	<u>104,549</u>	<u>14,962</u>	<u>119,511</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 31 March 2024:</b>			
Tangible assets	336	-	336
Current assets/(liabilities)	135,325	-	135,325
	<u>135,661</u>	<u>-</u>	<u>135,661</u>

### 13 Related party transactions

There were no disclosable related party transactions during the year (2024 - none), other than those already disclosed in note 6.