

THE LITTLE THINGS CIO
ANNUAL REPORT
AND
FINANCIAL STATEMENTS
FOR
THE YEAR ENDED AUGUST 31 2020

Charity number 1161803

**THE LITTLE THINGS CIO
ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED AUGUST 31 2020**

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THE LITTLE THINGS CIO
ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED AUGUST 31 2020

DIRECTORS & TRUSTEES	Rathaven Gunaratnarajah Rajinthan Gunaratnarajah Gananathan Vahiesan Shahamah Alshaher- Resigned on 02/04/2020
REGISTERED OFFICE AND PRINCIPAL PLACE OF BUSINESS	2 Waverley Gardens Ilford Essex IG6 1PJ
ACCOUNTANTS & INDEPENDENT EXAMINERS	Chittenden Horley Ltd Chartered Accountants 456 Chester Road Old Trafford Manchester M16 9HD
BANKERS	NatWest Bank 133 High Street Barkingside Ilford Essex IG6 2BU

**THE LITTLE THINGS CIO
TRUSTEES' AND DIRECTORS' ANNUAL REPORT
FOR THE PERIOD ENDED AUGUST 31 2020**

Trustees Report

The trustees present their annual report together with the financial statements of the charity for the year ended August 31, 2020.

REPORTING FRAMEWORK

The financial statements comply with the Charities Act 2011 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 (FRS102) (effective 1 January 2015), referred to as the Charities SORP (FRS 102).

1. Structure, governance and management

Governing document

The charity is a Charitable Incorporated Organisation. It was registered as a charity with the Charity Commission on May 22 2015 using the Charity Commission's foundation model constitution.

Membership

Only the Trustees of the charity are members. The governing document allows for informal or non-voting membership but, at the date of these accounts, no person had been admitted to this class of membership.

A member shall cease to be a member immediately that he or she ceases to be a Trustee of the CIO for any reason.

Appointment of trustees

The first Trustees of the charity were appointed on the date the Charity was formed.

For the future, trustees are appointed on the basis of the vote of the existing Trustees.

Induction and training

No formal induction or training procedures have yet been developed. The first Trustees continue in post and are encouraged to keep abreast of developments in the charity sector by reading the Charity Commission website and relevant third-sector circulars.

The only members of the CIO shall be those persons who are appointed as Trustees of the CIO, and all persons appointed as Trustees shall be admitted as members.

Management of the Charity

One trustee, Shahamah Alshaher was appointed on 25th January of 2019 and has resigned from this position on 2nd April of 2020, but she will continue to work with the charity as an effective volunteer. There are three trustees now and only one, Rathaven Gunaratnarajah, acts in a voluntary executive capacity. His duties include;

- Day to day oversight of the charity's administration
- Organising and leading all significant fundraising events
- Identifying and liaising with hospitals in receipt of the charity's equipment
- Managing the logistics involved in sourcing and delivering equipment and other materials to the done hospital.

In all these tasks, Rathaven is assisted by a team of student volunteers, some of whom take on limited supervisory roles for aspects of the work.

2. Objectives and Activities for the public benefit

Charitable objects

The object of the charity is:

The advancement of health in Africa and Asia by providing or assisting in the provision of equipment, facilities and services in hospitals not normally provided by the statutory authorities.

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TRUSTEES' AND DIRECTORS' ANNUAL REPORT
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Aims/activities

The Little Things has one primary goal, which is to provide vital medical equipment to poorly funded hospitals, and where needed to renovate healthcare facilities to expedite the charity's aim of improving healthcare at the hospitals it supports.

In seeking to achieve its charitable objects set out above, the Trustees have sought to apply an action learning methodology.

Projects completed in earlier years have provided valuable information concerning the following elements of the fundraising and delivery process;

- Effective marketing to recruit volunteers
- Financial modeling of project fundraising and delivery cost
- Logistical issues relating to the sourcing and supply of equipment
- Administrative systems and oversight
- Resource allocation decisions regarding the suitability of potential projects

For The Little Things' current project, the charity is focusing on renovating a pediatric unit for Gulu Regional Referral Hospital in Northern Uganda. This project was proposed to The Little Things in September 2018 by staff at The University of Manchester who work closely with the healthcare team at Gulu Regional Referral Hospital. The hospital's existing pediatric unit was in a dire state, with barely any working equipment to monitor and treat infants, and the building itself was falling apart.

The project undertaken by The Little Things involves a complete renovation of the building, and installation of vital medical equipment for monitoring and treating the children of Gulu, as well as the surrounding regions. Saad Waigonda is a biomedical engineer working at Gulu Regional Referral Hospital and he is the appointed local lead for the project. He is responsible for receipt of funds transferred by The Little Things, carefully documenting all of the expenditures involved with the project, and sending proof of how the money is spent. He has been sending invoices, receipts and photographic images of the progress of the work at the hospital building, as well as coordinating the building renovation and procurement of medical equipment for the pediatric unit.

Helen Slattery, who works as the Head of Global Health at the Manchester University NHS Foundation Trust, has also visited the hospital and taken photos and videos of the work done, and sent this to The Little Things, as progress updates. As of August 2020, £10,054 (£25,160: 2018/19) has been expended, for the renovation of Gulu Regional Referral Hospital, and these funds helped to renovate the majority of the pediatric unit. The Little Things will continue fundraising throughout 2020/2021 and subsequent periods, towards this project in Uganda, until sufficient funds have been raised to complete the renovation of the building and install the necessary medical equipment.

The fundraising activity throughout Aug 2019-20 was similar to previous years, with a heavy focus on repeating successful fundraising events such as skydiving and mountain treks for university students. However, as the COVID-19 pandemic began to spread across the globe and national lockdowns began to arise, it became more difficult to raise funds using our traditional methods. We therefore had greater focus from March 2020 to concentrate on social media platforms such as Instagram and Facebook in order to raise funds. The charity seeks to receive donations via these platforms by sharing photographic material from previous successful healthcare projects.

Public benefit

The Trustees have had regard to the Charity Commission's guidance on public benefit.

All the equipment/facilities/services provided by the Charity is given to the hospital without charge. Although the Charity has no direct right or interest in how the hospital is managed, it seeks a voluntary undertaking from the hospital that there will be no charge levied on patients relating to the donated equipment and only minimal charges attributable to any services provided, associated with the equipment.

3. Achievements and Performance

Past Achievements

The Little Things has successfully completed four healthcare projects, providing medical equipment for hospitals in Tanzania, Sri Lanka and Nepal. The project in Nepal was the fourth annual healthcare project completed by the charity and was accomplished in June 2018. The project was proposed by Professor Satyan Rajbhandari, who is a consultant in Diabetes & Endocrinology at Lancashire Teaching Hospital and, on behalf of The Little Things, visited Nepal and assessed three hospitals around Kathmandu, documenting his findings in a report. We followed his recommendation of supporting Tamakoshi Co-operative Hospital in Manthali with specialist equipment that will enable the hospital to provide cardiology and gastroenterology investigations for the local population. Fundraising for the project took place throughout the year 2017/18. The equipment we provided for Tamakoshi Co-operative Hospital includes an echocardiogram, gastroscopy system, and a treadmill stress test system, and these items were obtained from Medtronix Nepal, at a cost of £34,092. The equipment provided allows for specialist gastroenterology and cardiac investigations to be conducted at Tamakoshi Co-operative Hospital, without patients having to travel lengthy distances to Kathmandu to receive these specialist investigations.

**THE LITTLE THINGS CIO
TRUSTEES' AND DIRECTORS' ANNUAL REPORT
FOR THE PERIOD ENDED AUGUST 31 2020**

Future Projects

As of August 2020, a sum of £35,200 has been donated to Gulu Regional Referral Hospital in Northern Uganda, and these funds have helped to renovate the majority of the pediatric unit. The Little Things will continue fundraising throughout the year of 2020/2021 and subsequent periods, towards this project in Uganda, until sufficient funds have been raised to complete the building renovation, install piped oxygen and equip the facility with vital medical equipment.

Communication platforms

Facebook, Instagram and YouTube– This interactive platform has been very useful in promoting news and views among stakeholders, raising awareness and attracting general public attention. Volunteers from The Little Things make routine posts on these social media platforms, using content generated from previous successful healthcare projects and fundraising events. This helps to raise awareness of the charity's work, encourage donations from the viewers and to recruit volunteers and fundraisers to support the charity.

4. Financial review

The charity had a surplus on unrestricted funds at the end of the year amounting to £29,200. However, after reflecting on the trustees' decision to designate £20,000 to the Gulu Regional Referral Hospital, there has not been a significant change in the free reserves this year.

The charity has a total fund of £29,200 at year end, from which £20,000 has been designated to see through part of the remaining Uganda project. The charity is aiming to complete this project, which is estimated to cost £60,000 overall, however, there is no specific time frame, in which this project will be finished. The fundraising plan for the year 2020/2021 and subsequent periods, will involve hosting more fundraising events during Christmas, such as Christmas events, repeating the skydiving fundraiser, Machu Pichu project and stimulating donations by increasing the frequency of posts across social media platforms.

5. Risk management

The charity has considered the major risks it's facing and has identified the following issues;

- The limitations and opportunities afforded by an entirely voluntary labour force
- The challenge posed by the incentive to scale up the model of operation both in terms of the number and scale of the projects and the extent of the fundraising network.
- The inevitable risk of exposure to bribery and corruption in the Charity's dealings with other countries and institutions.

At present, the Charity has only developed embryonic strategies to address these issues.

6. Reserves

During the year as reported above, the trustees resolved to continue to fund the project at Gulu Regional Referral Hospital and accordingly, the funds of £20,000 have been designated to partly see through this project.

7. Going concern

There are no specific matters about going concern that need to be reported, but the charity is in its start-up phase and is dependent upon securing ongoing support to continue its work.

8. Independent examination

The trustees consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011) as the gross income did not exceed £500,000 and is unlikely to do so in the foreseeable future. The trustees have elected to have an independent examination of the accounts rather than an audit and this is carried out by Geoffrey Horley of Chittenden Horley Limited.

The trustees who held office at the date of approval of this trustees' report confirm that, so far as they are each aware, there is no relevant information of which the independent examiner is unaware; and each trustee has taken all the steps that he/she ought to have taken as a trustee to make himself/herself aware of any relevant information and to establish that the Charity's independent examiner is aware of that information.

**THE LITTLE THINGS CIO
TRUSTEES' AND DIRECTORS' ANNUAL REPORT
FOR THE PERIOD ENDED AUGUST 31 2020**

Statement of Trustees' responsibilities in respect of the Trustees' Report and the financial statements

Under the deed of trust and rules of the charity and charity law, the trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

The financial statements are required by law to 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, generally accepted accounting practice entails that the trustees:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards and Statements of Recommended Practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- state whether the financial statements comply with the deed of trust and rules, subject to any material departures disclosed as 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 in business.

The Trustees are required to act in accordance with the Trust deed and the rules of the Charity, within the framework of the trust law. They are responsible for keeping proper accounting records, sufficient to disclose at any time, with reasonable accuracy, the financial position of the charity at the time, and enable the trustees to ensure that, where any statements of accounts are prepared by them under section 132 of the Charities Act 2011, those statements of accounts comply with the requirements of regulations under that provision. They have general responsibility for taking steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

This report was approved by the trustees and signed on their behalf on March 25 2022

Rathaven Gunaratnargajah

Trustee

2 Waverley Gardens
Ilford
Essex IG6 1PJ

**INDEPENDENT EXAMINERS' REPORT
TO THE MEMBERS OF THE LITTLE THINGS CIO
FOR THE PERIOD ENDED AUGUST 31 2020**

Independent Examiner's Report to the Trustees of The Little Things CIO

I report to the charity trustees on my examination of the accounts of the company for the year ended August 31 2020 which are set out on pages 7 to 12.

Responsibilities and basis of the report

As the charity trustees of the organisation, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011.

Having satisfied myself that the accounts of the Charity are not required to be audited either by the charity's governing instrument, or by statute, and are eligible for independent examination, I report in respect of my examination of your company'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 that in any material respect:

1. accounting records were not kept in respect of the company as required by Part 8 of the Charities Act 2011 ; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of 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; 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.

Geoffrey Horley

(MBA FCA DChA)

For and on behalf of:
Chittenden Horley Limited
Chartered Accountants
456 Chester Road
Old Trafford
Manchester M16 9HD

Date: March 25 2022



Commented [GH1]:

THE LITTLE THINGS CIO
STATEMENT OF FINANCIAL ACTIVITY (Including Income and Expenditure Account)
FOR THE YEAR ENDED AUGUST 31 2020

Notes	Unrestricted funds		Total 2020 £	Total 2019
	General Funds £	Designated Funds £		
Incoming resources from generated funds:				
Donations	21,147	-	21,147	88,081
Other trading activities	-	-	-	-
TOTAL INCOME	21,147	-	21,147	88,081
Costs of generating funds			-	-
Cost of raising funds	2,437	-	2,437	41,270
Expenditure on charitable activities	11,760	-	11,760	27,121
TOTAL EXPENDITURE	14,197	-	14,197	68,391
NET INCOME/(EXPENDITURE) BEFORE TRANSFERS	6,950	-	6,950	19,689
Transfers between funds	(20,000)	20,000	-	-
NET MOVEMENT IN FUNDS	(13,050)	20,000	6,950	19,689
TOTAL FUNDS BROUGHT FORWARD	22,310	-	22,310	2,621
TOTAL FUNDS CARRIED FORWARD	9,260	20,000	29,260	22,310

The notes on pages 9 to 12 form part of these financial statements.

**THE LITTLE THINGS CIO
BALANCE SHEET
AS AT AUGUST 31 2020**

	Notes	2020 £	2020 £	2019 £	2019 £
FIXED ASSETS					36
Tangible Assets	9		-		
CURRENT ASSETS					
Debtors	10	51		120	
Cash at Bank and in Hand		<u>33,596</u>		<u>23,477</u>	
		33,647		23,597	
CREDITORS					
Amounts falling due in one year	11	<u>4,385</u>		<u>1,324</u>	
NET CURRENT LIABILITIES			<u>29,261</u>		<u>22,273</u>
NET LIABILITIES			<u>29,261</u>		<u>22,309</u>
FUNDS					
Unrestricted	7		<u>29,261</u>		<u>22,310</u>
TOTAL FUNDS			<u>29,261</u>		<u>22,310</u>

Trustee's responsibilities

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The notes on pages 9 to 12 form part of these financial statements.

Approved by the Board and authorised for issue on March 25 2022

And signed on their behalf by:

Rathaven Gunaratnargajah

Trustee

THE LITTLE THINGS CIO
NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED AUGUST 31 2020

1 ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are material in relation to the charity's financial statements.

Basis of preparation

The financial statements have been prepared: under the historic cost convention; in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on July 16 2014; FRS102. The charity constitutes a public benefit entity as defined by FRS102.

Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts the trustees considered whether in applying the accounting policies required by FRS102 and Charities SORP FRS102 a restatement of comparative items was required. No restatements were required.

Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably. The following applies to particular types of income:

Expenditure and irrecoverable VAT

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

Costs of raising funds: including those associated with fundraising activities.

Charitable activities: costs of undertaking the work of the charity.

The charity is not registered for VAT and cannot recover any input tax charged. Costs are stated inclusive of VAT where charged.

Fund accounting

Previously, all funding was initially treated as restricted to the current projects. However, since September 2018, as fundraising is now directed towards any or all activities of the charity, all donations are treated as unrestricted.

Tangible fixed assets and depreciation

Individual fixed assets costing more than £500 are capitalised at cost and are depreciated over their estimated useful lives on a straight-line basis as set out below;

Compact digital camera 25%

Allocation of support costs

Support costs are those functions that assist the work of the charity either by supporting the delivery of charitable activities or by supporting the generation of funds. They are shown in note 4 to the accounts.

Cash at bank

Cash at bank is the company's bank balance as at the year end, after completion of the project for that particular year.

Creditors and provisions

Creditors and provisions 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. Creditors and provisions are normally recognised at their settlement amount.

Financial instruments

The charity has only basic financial instruments which is the cash held in the company's bank account as at the year end.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances

THE LITTLE THINGS CIO
NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED AUGUST 31 2020

2 DONATIONS

	2020			2019		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Justgiving.com (Gift Aid)	1,310	-	1,310	4,060	-	4,060
Donations linked to Fundraising Activities	3,661	-	3,661	42,362	-	42,362
Justgiving.com (Donation)	4,222	-	4,222	993	-	993
Other donations from Fundraising Activities	1,049	-	1,049	2,082	-	2,082
Other donations	9,655	-	9,655	38,584	-	38,584
Government Grant	1,250	-	1,250	-	-	-
	21,147	-	21,147	88,081	-	88,081

3 OTHER TRADING ACTIVITIES

	2020			2019		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Income from fundraising events	-	-	-	-	-	-
	-	-	-	-	-	-

4 FUNDRAISING COSTS

	2020			2019		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Fundraising events	2,090	-	2,090	39,895	-	39,895
Justgiving.com fees	347	-	347	1,375	-	1,375
	2,437	-	2,437	41,270	-	41,270

5 CHARITABLE EXPENDITURE

	2020			2019		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Direct costs						
Purchases	10,054	-	10,054	25,161	-	25,161
Other operational costs (mainly transport)	-	-	-	160	-	160
Other charitable expenditure	-	-	-	-	-	-
Support costs & governance						
Legal fees	-	-	-	-	-	-
IT expenses	-	-	-	49	-	49
Internet expenses	93	-	93	240	-	240
Depreciation expenses	36	-	36	142	-	142
Accommodation	-	-	-	-	-	-
Independent exam fees	720	-	720	720	-	720
Travel & subsistence	-	-	-	-	-	-
Membership fees	79	-	79	79	-	79
Telephone expenses	-	-	-	-	-	-
Stationery	-	-	-	138	-	138
Website Charges	488	-	488	-	-	-
Printing	30	-	30	433	-	433
Sundries	260	-	260	-	-	-
Total Charitable Expenditure	11,760	-	11,760	27,122	-	27,122

6 NET INCOMING RESOURCES AFTER TRANSFERS

2020 2019

£ £

720 720

- -

- -

NIL NIL

NIL NIL

THE LITTLE THINGS CIO
NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED AUGUST 31 2020

7. STATEMENT OF FUNDS

	2018/2019					2019/2020						
	b/f and c/f 31/08/2018		Income		Expenditure	transfers	Income		Expenditure	transfers	31/08/2020	
	£	£	£	£	£	£	£	£	£	£	£	£
Unrestricted funds												
General fund	2,621	88,081	(68,391)	(20,000)	2,311	20,000	21,147.05	(14,197)	(20,000)	9,261	20,000	20,000
Designated Funds Uganda Project												
	2,621	88,081	(68,391)	(20,000)	20,000	22,311	21,147.05	(14,197)	20,000	-	29,261	29,261
Restricted funds												
	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
Total funds	2,621	88,081	(68,391)	(20,000)	22,311	22,311	21,147	(14,197)	-	-	29,261	29,261

All funds are unrestricted because fundraising is directed towards any and all activities of the Charity.

THE LITTLE THINGS CIO
NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED AUGUST 31 2020

8 STAFF INFORMATION

a Employees

The charity did not employ any staff this period.

b Key management personnel

The key management personnel comprise the trustees, who did not receive any remuneration for acting as trustees.

9 TANGIBLE ASSETS

	Computer Equipment £	Total £
Cost		
As at September 1 2019	569	569
Additions	-	-
As at August 31 2020	<u>569</u>	<u>569</u>
Depreciation		
As at September 1 2019	533	533
Charge for the year	36	36
As at August 31 2020	<u>569</u>	<u>569</u>
Net Book Value		
As at December 31 2020	-	-
As at December 31 2019	<u>36</u>	<u>36</u>

10 DEBTORS

Income receivable

	2020 £	2019 £
Income receivable	<u>51</u>	<u>120</u>

11 CREDITORS falling due within one year

Accruals

	2020 £	2019 £
Accruals	<u>4,385</u>	<u>1,324</u>

12 FINANCIAL INSTRUMENTS

The carrying amounts for each category of financial instrument is as follows:

Financial assets

Cash

	2020 £	2019 £
Cash	<u>33,596</u>	<u>23,477</u>

Financial liabilities

Accruals

	2020 £	2019 £
Accruals	<u>4,385</u>	<u>1,324</u>

Financial assets measured at amortised cost comprise: cash at bank and in hand.

Financial liabilities measured at amortised cost comprise: Accruals

13 CONSTITUTION

The company is a Charitable Incorporated Organisation whose only voting members are its charity trustees.

14 TAXATION

sections 466 to 467 of the Corporation Tax Act 2010.

15 CAPITAL COMMITMENTS

There were no capital commitments authorised and contracted for at the end of the year .

16 RELATED PARTY TRANSACTIONS

There are no related party transactions that are required to be disclosed.