

Charity registration number 1161983

**NEWCASTLE ACTION FOR PARENT AND TODDLER GROUPS INITIATIVE
(NAPI)**

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

NEWCASTLE ACTION FOR PARENT AND TODDLER GROUPS INITIATIVE (NAPI)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Y Frame
K Sitch
M Trappe
S Newton
WM Atkinson
S Gillie
C Lewis

Charity number

1161983

Independent examiner

Robson Laidler Accountants Limited
Fernwood House
Fernwood Road
Jesmond
Newcastle Upon Tyne
Tyne and Wear
England
NE2 1TJ

Bankers

Unity Trust Bank plc
Nine Brindley Place
Birmingham
B1 2HB

NEWCASTLE ACTION FOR PARENT AND TODDLER GROUPS INITIATIVE (NAPI)

CONTENTS

	Page
Trustees' report	1 - 4
Independent examiner's report	5
Statement of financial activities	6 - 7
Balance sheet	8
Notes to the financial statements	9 - 15

NEWCASTLE ACTION FOR PARENT AND TODDLER GROUPS INITIATIVE (NAPI)

TRUSTEES' 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 governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The purpose of NAPI is to promote the education and support the development of under school age children and their families living in Newcastle Upon Tyne. We do this through the provision of advice, information, and support services, and other activities appropriate for young children.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Staff team

To achieve our aims and objects we employed a staff team, at the time of writing this they are as listed below:

Karen Williams – Project Manager and Development worker

Sarah Dickson – Parent and Toddler Support Worker

Julie Davison – Parent and Toddler Support Worker and Administration Clerk

Kelly Proudlock – Additional Needs Toy Librarian

Suzanne Nagel – Inclusion Worker

Debbie Newton – Inclusion Worker

Beth Milligan – Inclusion Worker

Zoe Stuart and Rebecca Freer resigned from their employment with NAPI.

You will remember that in 2020 we had to reshape our services to deal with the Covid Pandemic and once back in 2021 we gradually returned to our recognised work practices. Risk Assessments and support visits were made to our groups; Inclusion workers were assigned children in Early Years settings across the city to support children with additional or complex needs and the Toy Library re-opened to lend appropriate toys to families. Throughout this time we have still had to take care as Covid is still with us.

In January 2022 the NAPI team was shaken when Karen was taken seriously ill. As she has been the Development Worker and Manager for many years and the main person running the organisation we really relied on her so it was hard not to have her leading the staff team. The outcome of this was that many of the key tasks she carried out have had to be distributed between us, and we have been determined to keep NAPI on track providing the services as it agreed.

Under these circumstances our Staff have been carrying out tasks that would not normally be assigned to them. Karen has informed us that she intends to retire from her role but not from our organisation, she has been helping and supporting all of us as much as she is able and hopes to be able to do this into the future. On receiving her decision we have had to advertise the Service Manager post and I hope to be able to tell you that we have someone employed when we re-open in autumn. We will keep you informed.

Structure, governance and management

The Charity is a Charitable Incorporated Organisation. NAPI operates in line with its Charitable aims and objectives as set in its constitution lodged with the Charity Commission.

NEWCASTLE ACTION FOR PARENT AND TODDLER GROUPS INITIATIVE (NAPI)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

The trustees who served during the year and up to the date of signature of the financial statements were:

Y Frame
K Sitch
M Trappe
S Newton
WM Atkinson
S Gillie
C Lewis

Normally the Project manager oversees the legal structure of the organisation on behalf of the Trustees however currently the Trustee Board are undertaking this work. I, as Chairperson, have had to step into a managing role and have been meeting with staff and liaising with the professionals we have working arrangements with. In particular I have been keeping Newcastle City Council updated as we have a commission to provide services for them. Staff have continued to work on new opportunities that have arisen, one example of such is 'First Words Together', they have trained and developed the session to meet the needs of our service users.

Parent and Toddler Support

Our core offer is to give parent and toddler groups a minimum of two visits a year. One is a good practice and risk assessment check and the other a general visit. Informal groups (Toddler Groups) do not have to register with OFSTED but they are an important element in the early life of a child and their family. Over time we have established a baseline for good practice that helps monitor the quality, delivery and suitability of volunteers who run these groups. Our staff are there to offer support, advice and information that empowers the leaders of these groups to offer a good community based service.

We also disseminate information relevant to our member groups by other media, i.e. via Facebook messages, emails and telephone calls. However, at the current time I hope you understand that there may not always be someone in the office to answer telephone calls but if you leave a message staff will get back to you as soon as they can.

Our web site is also there providing general support.

The Toy Library Service is available to groups; they can borrow toys that provide quality play opportunities for children under five.

There is a Little Borrowers session on Wednesdays afternoons at Heaton.

The Additional Needs Toy Librarian

Toys are provided for children with diagnosed and undiagnosed additional needs and their families with home visits and drop in services arranged. This service is delivered in partnership with Health Visitors, Family Support Workers, Inclusion Workers and other Specialist teams including SEN outreach.

Research has shown the need to provide a range of sensory toys and equipment for children with additional needs in Newcastle upon Tyne as parents can find it difficult to access toys that are suited to their child's needs. This is particularly the case where a child has not received a diagnosis. Parents often come looking for support having found it difficult to access group sessions that suit their child and then a home visit is a better option for them. The Toy Library carries a large stock of toys that are regularly reviewed, refreshed and replaced so a wide range of needs can be met.

The Toy Librarian keeps a data base of stock and who has borrowed items and the date when they have been loaned and returned and in what condition. Advising and demonstrating the use of toys is part of this job.

The Rainbow Borrowers drop in sessions has given the families opportunities to interact with other parent and carers in similar situations, this is a play session for children, again, diagnosed or undiagnosed to attend with their families and this also gives the families the opportunity to loan toys suitable for their children's development.

NEWCASTLE ACTION FOR PARENT AND TODDLER GROUPS INITIATIVE (NAPI)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Our Inclusion Team

This service provides children with additional and complex needs the opportunity to receive support to access their preschool entitlement in Playgroups and Nurseries including Private Day Nurseries. An Inclusion worker usually works one to one with individual children and provides advice and guidance for staff in settings, and they can support staff to apply for additional funding where it is appropriate and assist families when children transition between settings for example from Nursery to School.

Inclusion workers are part of a wider network of support coordinated by Newcastle City Council's Early Education Additional Support Team.

Current Performance and Achievements

At the present time we have 84 Parent and Toddler Groups operating in this city and these are run by numerous dedicated volunteers. Considering that Covid caused a lot of worry and the closure of our groups I think that the volunteers have done a brilliant job getting our service back on track. I am sure there are new groups that have not been included in this number and I also know that there will be a few groups that have had leadership changes or maintenance issue that may not be included in our tracking.

Statistics: Looking at the first quarter of 2022 (Jan-Mar)

Parent and Toddler Support Workers

68 Risk Assessments were completed and feedback given to groups. 63 times advice and Sign Posting to other services were given by staff.

Book a Toy was relaunched with updated catalogues in all Libraries in Newcastle.

Staff attended 'First Words Together' steering groups, training and had a launch event which then enabling Maisy Mouse to visit our Little Borrowers session and our Multiple Mayhem session. Other groups, on our citywide list also accessed Maisie through attending the training themselves.

14 Little Borrowers sessions took place

Staff supported a new leader to set up the Multiple Mayhems Group.

Staff supported a new leader at the Galafield Centre.

13 Toy Library Visits took place

13 Meetings were attended

NAPI Inclusion workers

Our Inclusion workers visited 18 settings, working with 36 children and carried out a total of 162 sessions. 19 sessions had to be cancelled due to absences of children. They have also attended Busy Bees sessions every week either on a morning or afternoon.

General administration work included:

28 Information emails to groups

Updating the Citywide List

Numerous toy library requests for toys and equipment to go to settings.

Logging new toys to the data base.

Requesting the return of equipment loaned

Safety checks and cleaning toys, equipment and resources.

Accounting: including paying invoices, expenses and processing wages.

Advertising/shortlisting and setting up Job Interviews.

Taking minutes at meetings processing and sending these out

Statistics for the second quarter (April-June) will be collated when NAPI returns in September. Both the Trustee Board and the Staff team will meet in September and work together developing a plan for the next year.

There will be changes in the staff team but the aim is to continue providing a quality service to all our groups.

NEWCASTLE ACTION FOR PARENT AND TODDLER GROUPS INITIATIVE (NAPI)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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

Susan Newton, NAPI

S Newton

Trustee

Date: 11/1/22

NEWCASTLE ACTION FOR PARENT AND TODDLER GROUPS INITIATIVE (NAPI)

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF NEWCASTLE ACTION FOR PARENT AND TODDLER GROUPS INITIATIVE (NAPI)

I report to the trustees on my examination of the financial statements of Newcastle Action for Parent and Toddler Groups Initiative (NAPI) (the Charity) for the year ended 31 March 2022.

Responsibilities and basis of report

As the trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the Trust's financial statements carried out under section 145 of 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

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Robson Laidler Accountants Limited

Robson Laidler Accountants Limited

Fernwood House
Fernwood Road
Jesmond
Newcastle Upon Tyne
Tyne and Wear
NE2 1TJ
England

Dated: 17.05.2023.

NEWCASTLE ACTION FOR PARENT AND TODDLER GROUPS INITIATIVE (NAPI)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022

Current financial year

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
	Notes				
Income from:					
Donations and legacies	2	13,773	-	13,773	10,019
Charitable activities	3	2,466	108,332	110,798	126,350
Investments		261	-	261	321
Total Income		16,500	108,332	124,832	136,690
Expenditure on:					
Charitable activities	4	15,550	101,334	116,884	129,898
Net income for the year/ Net movement in funds		950	6,998	7,948	6,792
Fund balances at 1 April 2021		203,563	12,316	215,879	209,087
Fund balances at 31 March 2022		204,513	19,314	223,827	215,879

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

All income and expenditure derive from continuing activities.

NEWCASTLE ACTION FOR PARENT AND TODDLER GROUPS INITIATIVE (NAPI)

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

Prior financial year

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes			
<u>Income from:</u>				
Donations and legacies	2	3,498	6,521	10,019
Charitable activities	3	14,795	111,555	126,350
Investments		321	-	321
Total income		18,614	118,076	136,690
<u>Expenditure on:</u>				
Charitable activities	4	14,293	115,605	129,898
Net income for the year/ Net movement in funds		4,321	2,471	6,792
Fund balances at 1 April 2020		199,242	9,845	209,087
Fund balances at 31 March 2021		203,563	12,316	215,879

NEWCASTLE ACTION FOR PARENT AND TODDLER GROUPS INITIATIVE (NAPI)

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Current assets					
Debtors	9	-		6,152	
Cash at bank and in hand		227,123		214,221	
		<u>227,123</u>		<u>220,373</u>	
Creditors: amounts falling due within one year	10	(3,296)		(4,494)	
Net current assets			<u>223,827</u>		<u>215,879</u>
Income funds					
Restricted funds	12		19,314		12,316
<u>Unrestricted funds</u>					
Designated funds	11	9,115		8,730	
General unrestricted funds		<u>195,398</u>		<u>194,833</u>	
			<u>204,513</u>		<u>203,563</u>
			<u>223,827</u>		<u>215,879</u>

The financial statements were approved by the Trustees on 11/1/22

Susan Newton, ABe
S Newton
Trustee

NEWCASTLE ACTION FOR PARENT AND TODDLER GROUPS INITIATIVE (NAPI)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity Information

Newcastle Action for Parent and Toddler Group Initiative is a Charitable Incorporated Organisation (charity number: 1161983). The registered office is Heaton Community Centre, Trewitt Road, Heaton, Newcastle upon Tyne.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Charities Act 2011, 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 financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

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.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

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.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

NEWCASTLE ACTION FOR PARENT AND TODDLER GROUPS INITIATIVE (NAPI)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

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:

Office and computer equipment 20% straight line basis

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 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.

2 Donations and legacies

	Unrestricted funds	Unrestricted funds	Restricted funds	Total
	2022 £	2021 £	2021 £	2021 £
Donations and gifts	4,173	3,498	-	3,498
Grants receivable	9,600	-	6,521	6,521
	<u>13,773</u>	<u>3,498</u>	<u>6,521</u>	<u>10,019</u>
Grants receivable for core activities				
National Lottery Fund	9,600	-	6,521	6,521
	<u>9,600</u>	<u>-</u>	<u>6,521</u>	<u>6,521</u>

NEWCASTLE ACTION FOR PARENT AND TODDLER GROUPS INITIATIVE (NAPI)

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

3 Charitable activities

	Support work 2022 £	Support work 2021 £
Services provided under contract	110,798	126,350
Analysis by fund		
Unrestricted funds	2,466	14,795
Restricted funds	108,332	111,555
	110,798	126,350

4 Charitable activities

	Activity costs 2022 £	Activity costs 2021 £
Staff costs	96,197	110,346
Depreciation and impairment	-	125
Toy library expenses	930	2,333
Staff travel expenses	1,743	1,726
	98,870	114,529
Share of support costs (see note 5)	13,117	10,548
Share of governance costs (see note 5)	4,897	4,821
	116,884	129,898
Analysis by fund		
Unrestricted funds	15,550	14,293
Restricted funds	101,334	115,605
	116,884	129,898

NEWCASTLE ACTION FOR PARENT AND TODDLER GROUPS INITIATIVE (NAPI)

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

5 Support costs

	Support costs	Governance costs	2022 Support costs	Governance costs	2021
	£	£	£	£	£
Rent, rates and water	4,459	-	4,459	3,300	3,300
Insurance	3,638	-	3,638	3,322	3,322
Telephone	1,963	-	1,963	1,386	1,386
Postage and stationary	905	-	905	1,353	1,353
Sundry expenses	1,819	-	1,819	1,187	1,187
Bank charges	333	-	333	-	-
Legal and professional	-	3,085	3,085	-	3,105
Independent examiners fees	-	1,812	1,812	-	1,716
	<u>13,117</u>	<u>4,897</u>	<u>18,014</u>	<u>10,548</u>	<u>15,369</u>
Analysed between					
Charitable activities	<u>13,117</u>	<u>4,897</u>	<u>18,014</u>	<u>10,548</u>	<u>15,369</u>

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

7 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Employees	<u>7</u>	<u>8</u>
Employment costs	2022 £	2021 £
Wages and salaries	93,578	108,421
Social security costs	406	1,238
Other pension costs	2,213	2,687
	<u>96,197</u>	<u>110,346</u>

Total remuneration paid to key management personnel was £25,762 (2021: £24,335).

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

NEWCASTLE ACTION FOR PARENT AND TODDLER GROUPS INITIATIVE (NAPI)

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

8 Tangible fixed assets	Office and computer equipment £	
Cost		
At 1 April 2021		2,605
At 31 March 2022		2,605
Depreciation and impairment		
At 1 April 2021		2,605
At 31 March 2022		2,605
Carrying amount		
At 31 March 2022		-
At 31 March 2021		+
9 Debtors	2022	2021
Amounts falling due within one year:	£	£
Prepayments and accrued income	-	6,152
10 Creditors: amounts falling due within one year	2022	2021
-	£	£
Other taxation and social security	1,094	1,018
Other creditors	390	527
Accruals and deferred income	1,812	2,949
	3,296	4,494

NEWCASTLE ACTION FOR PARENT AND TODDLER GROUPS INITIATIVE (NAPI)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

11 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds			Movement in funds			
	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Toy Library							
Maintenance	8,537	3,075	(2,882)	8,730	1,315	(930)	9,115
	<u>8,537</u>	<u>3,075</u>	<u>(2,882)</u>	<u>8,730</u>	<u>1,315</u>	<u>(930)</u>	<u>9,115</u>

The Toy Library Fund has been designated by the trustees to cover the cost of replacing toys held within the toy library service.

12 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:

	Movement in funds			Movement in funds			
	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Inclusion fund	9,521	75,588	(66,045)	11,182	76,692	(68,560)	19,314
Parent and Toddler Support	324	39,186	(40,203)	1,134	31,641	(32,775)	-
	<u>9,845</u>	<u>114,752</u>	<u>(106,248)</u>	<u>12,316</u>	<u>108,333</u>	<u>(101,335)</u>	<u>19,314</u>

Parent and Toddler Group Support

This fund is aimed at activities that promote a healthy lifestyle and encourages physical activity in order to contribute to early interventions in relation to child obesity.

Inclusion Project

The Inclusion Service provides support for children with additional and complex needs in order that they can take up early years pre-school entitlement.

NEWCASTLE ACTION FOR PARENT AND TODDLER GROUPS INITIATIVE (NAPI)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

13 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Fund balances at 31 March 2022 are represented by:						
Current assets/(liabilities)	204,513	19,314	223,827	203,563	12,316	215,879
	<u>204,513</u>	<u>19,314</u>	<u>223,827</u>	<u>203,563</u>	<u>12,316</u>	<u>215,879</u>

14 Related party transactions

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