

Charity registration number 1210626 (England and Wales)

BROMLEY BRIGHTER BEGINNINGS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

BROMLEY BRIGHTER BEGINNINGS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

E Martin
N Lengthorn
L Freeman
J Kench
Emma Warren
E Fiz Querol
K Rawley
M Feely (Appointed 1 April 2025)
R O H Ogunsola (Appointed 19 October 2024)

Charity registration

England and Wales 1210626

Principal address

PO Box 1302
Bromley
Kent
BR1 9PF

Independent examiner

Louise Hallsworth FCA
Affinia (Orpington)
Chartered Accountants
Lynwood House, Crofton Road
Orpington
BR6 8QE

BROMLEY BRIGHTER BEGINNINGS

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BROMLEY BRIGHTER BEGINNINGS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 JULY 2025

The Trustees present their annual report and financial statements for the year ended 31 July 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 Declaration of Trust dated 5th September 2014 (and subsequent amendments), 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).

Transition from predecessor charity

Bromley Brighter Beginnings CIO was incorporated on 23rd November 2024 and began operations on 1st April 2025, following the transfer of assets from its predecessor charity, Bromley Brighter Beginnings (registered charity number 1162113), a charitable trust governed by a Declaration of Trust dated 5th September 2014. The transfer was undertaken in order to adopt a more appropriate legal structure, with the CIO offering greater protection to trustees and improved governance arrangements. The predecessor charity is in the process of being wound up. These accounts reflect the activities and finances of the predecessor charity from 1st August 2024 to 31st March 2025 and the CIO from 1st April 2025 to 31st July 2025.

Objectives and activities

The objects of Bromley Brighter Beginnings CIO are to relieve the pressure of poverty on families with young children in the London Borough of Bromley and surrounding areas in a practical way, by providing them with essential baby, child and household items. The Charity envisions a world in which children are not disadvantaged by growing up in poverty, and where their parents and caregivers do not have to struggle to provide them with the most basic items.

The Charity's work is guided by its core values of community, inclusivity, dignity, sustainability and wellbeing. Relieving stress, anxiety and depression in parents and caregivers has a positive impact on the early experiences of children, gives those children a better start in life and helps families recover more quickly from financial crisis.

The Charity operates across the London Borough of Bromley, working with professional referrers including health visitors, social workers and other support agencies to identify and assist families most in need.

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

During the period, the Charity continued to deliver its full range of services to families across the borough. Despite the continuing cost of living crisis, which disproportionately affects low-income families, the Charity supported over 1,000 families across the London Borough of Bromley during the 2024/25 financial year, with a total of 1,905 children receiving help from one of its services. The highest levels of need were seen in the Anerley and Penge, Orpington and Petts Wood, and Bromley town areas.

The Charity fulfilled over 300 general referrals during the year, providing essentials such as nappies, wipes, buggies, cot beds and children's clothing to families in need. The most frequently requested items were pre-loved clothing, followed by nappies, baby wipes, buggies and cots or cot beds. The Charity also provided newborn packs offering essentials for a baby's first month, together with items to support new mothers. These packs help reduce stress and support better mental health at a crucial time for families already under financial strain.

BROMLEY BRIGHTER BEGINNINGS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

In addition to its general support, the Charity completed the following during the year:

- 99 referrals under the Bed for Every Child project, providing beds and bedding to children without adequate sleeping arrangements.
- 81 referrals under the Healthy Homes for Every Child project, supplying white goods including cookers, fridges and washing machines through its trusted supplier, Budget Appliances.
- 243 referrals for school uniform support, providing pre-loved primary uniforms, new secondary school uniform items, school shoes and other essentials such as water bottles, stationery and school bags.
- 50 newborn packs distributed to families with new babies.
- 726 children supported through the Christmas in a Bag project, with bags carefully packed with a mix of essential and treat items for every member of the household, tailored to reflect different ages, cultures, faiths, disabilities and family structures.

The Trustees are satisfied that the Charity's activities continue to deliver significant public benefit, in line with its charitable objects.

Financial review

Total income for the period was £267,925 and total expenditure was £288,407, resulting in a net deficit of £20,482 for the period. Closing reserves at 31 July 2025 were £72,893, reflecting the assets transferred from the predecessor charity together with the results of the period.

The Charity was grateful to receive funding support from a number of grant-making trusts and foundations during the year, including the National Lottery, City Bridge Foundation, Global Make Some Noise, Save The Children, Beacon Lodge, MFS International, GBE Services, Hiscox and the Doughty Family, as well as donations from a wide range of local individuals, businesses, schools, churches and community groups.

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six months' expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. The Trustees confirm that this level of reserves has been maintained throughout the period.

Reserves policy

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six months' expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The Charity is a Charitable Incorporated Organisation (CIO) governed by its constitution adopted on 23rd November 2024. It is registered with the Charity Commission for England and Wales under charity number 1210626.

The Charity is managed by its board of Trustees, who are responsible for setting the strategic direction of the organisation, ensuring sound financial management and overseeing the delivery of its charitable objects. The Trustees meet regularly throughout the year to fulfil these responsibilities.

BROMLEY BRIGHTER BEGINNINGS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

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

E Martin

N Lengthorn

L Freeman

C Jethwani

(Resigned 31 March 2025)

J Kench

Emma Warren

E Fiz Querol

K Rawley

M Feely

(Appointed 1 April 2025)

R O H Ogunsola

(Appointed 19 October 2024)

Recruitment and appointment of trustees

Trustees have been appointed either in the original governing documents or by subsequent resolution of the Trustees at a special meeting in accordance with the provisions of the constitution. New Trustees are recruited on the basis of the skills and experience required to support the Charity's work.

None of the Trustees has any beneficial interest in the Charity.

The day-to-day operations of the Charity are carried out by a small team of part-time members of staff, supported by a dedicated team of over 30 volunteers who carry out a wide range of roles including family liaison, stock and donation coordination, referrals coordination, fundraising, communications and project coordination.

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

Emma Martin

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E Martin

Chair

22 April 2026

Date:

BROMLEY BRIGHTER BEGINNINGS

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BROMLEY BRIGHTER BEGINNINGS

I report to the Trustees on my examination of the financial statements of Bromley Brighter Beginnings (the Charity) for the year ended 31 July 2025.

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.

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

Since the Charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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 Charities Act 2011.
- 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 financial statements set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Louise Hallsworth

Louise Hallsworth FCA

Affinia (Orpington)

Chartered Accountants

Lynwood House, Crofton Road

Orpington

BR6 8QE

Date: 22 April 2026

BROMLEY BRIGHTER BEGINNINGS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JULY 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income from:							
Donations and legacies	2	107,706	160,219	267,925	65,597	172,516	238,113
Total income		<u>107,706</u>	<u>160,219</u>	<u>267,925</u>	<u>65,597</u>	<u>172,516</u>	<u>238,113</u>
Expenditure on:							
Raising funds	3	1,005	-	1,005	-	-	-
Charitable activities	4	94,918	192,484	287,402	130,301	138,051	268,352
Total expenditure		<u>95,923</u>	<u>192,484</u>	<u>288,407</u>	<u>130,301</u>	<u>138,051</u>	<u>268,352</u>
Net income/(expenditure) and movement in funds		11,783	(32,265)	(20,482)	(64,704)	34,465	(30,239)
Reconciliation of funds:							
Fund balances at 1 August 2024		<u>37,837</u>	<u>55,538</u>	<u>93,375</u>	<u>102,541</u>	<u>21,073</u>	<u>123,614</u>
Fund balances at 31 July 2025		<u>49,620</u>	<u>23,273</u>	<u>72,893</u>	<u>37,837</u>	<u>55,538</u>	<u>93,375</u>

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

BROMLEY BRIGHTER BEGINNINGS

BALANCE SHEET

AS AT 31 JULY 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Debtors	10	371		2,017	
Cash at bank and in hand		73,923		92,617	
		<u>74,294</u>		<u>94,634</u>	
Creditors: amounts falling due within one year	11	(1,401)		(1,259)	
Net current assets			72,893		93,375
			<u>72,893</u>		<u>93,375</u>
The funds of the Charity					
Restricted income funds	13		23,273		55,538
Unrestricted funds	14		49,620		37,837
			<u>72,893</u>		<u>93,375</u>

The financial statements were approved by the Trustees on 22 April 2026

Emma Martin

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E Martin
Chair

BROMLEY BRIGHTER BEGINNINGS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2025

1 Accounting policies

Charity information

Bromley Brighter Beginnings is a registered charity in England and Wales (charity number 1210626).

1.1 Basis of preparation

The financial statements have been prepared in accordance with the Charity's governing document, the Charities Act 2011, 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 have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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 or grantors 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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

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.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

BROMLEY BRIGHTER BEGINNINGS

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

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 contracted hours, and depreciation charges are allocated on the portion of the asset's use.

1.6 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.

1.7 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1.8 Employee benefits

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

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.9 Retirement benefits

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

BROMLEY BRIGHTER BEGINNINGS

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

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2025 £	2025 £	2025 £	2024 £	2024 £	2024 £
Donations and gifts	91,598	72,000	163,598	63,397	17,147	80,544
Grants	16,108	88,219	104,327	2,200	155,369	157,569
	<u>107,706</u>	<u>160,219</u>	<u>267,925</u>	<u>65,597</u>	<u>172,516</u>	<u>238,113</u>
Donations and gifts						
Direct donations to BBB	45,181	56,110	101,291	24,631	13,704	38,335
Just giving / general	35,343	13,915	49,258	28,615	3,443	32,058
Other	11,074	1,975	13,049	10,151	-	10,151
	<u>91,598</u>	<u>72,000</u>	<u>163,598</u>	<u>63,397</u>	<u>17,147</u>	<u>80,544</u>
Grants receivable for core activities						
Bed for every child	-	2,000	2,000	-	79,875	79,875
Hampers	-	-	-	-	500	500
Healthy homes	-	2,000	2,000	-	16,500	16,500
School uniform	-	1,500	1,500	-	3,162	3,162
Crisis support	-	-	-	-	10,100	10,100
Employee	-	13,500	13,500	-	15,000	15,000
NL EEE's related & Storage	-	69,219	69,219	-	30,232	30,232
General	16,108	-	16,108	2,200	-	2,200
	<u>16,108</u>	<u>88,219</u>	<u>104,327</u>	<u>2,200</u>	<u>155,369</u>	<u>157,569</u>

BROMLEY BRIGHTER BEGINNINGS

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

3 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Other fundraising costs	1,005	-
	<u> </u>	<u> </u>

4 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
Direct costs		
Staff costs	65,851	27,477
BFEC	47,108	78,770
School Uniform	45,279	39,827
Xmas Hamper	51,879	36,320
Healthy Homes	28,525	30,356
General Referral	8,898	16,047
Crisis Support	40	11,839
Newborn Pack	4,658	4,720
	<u>252,238</u>	<u>245,356</u>
Share of support and governance costs (see note 5)		
Support	33,904	21,796
Governance	1,260	1,200
	<u>287,402</u>	<u>268,352</u>
Analysis by fund		
Unrestricted funds	94,918	130,301
Restricted funds	192,484	138,051
	<u>287,402</u>	<u>268,352</u>

BROMLEY BRIGHTER BEGINNINGS

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

5 Support costs allocated to activities

	2025 £	2024 £
Running costs	33,422	21,007
Team Development	482	666
Advertising	-	123
Governance costs	1,260	1,200
	<u>35,164</u>	<u>22,996</u>
Analysed between:		
Charitable activities	<u>35,164</u>	<u>22,996</u>

6 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	<u>1,260</u>	<u>1,200</u>

7 Trustees

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

8 Employees

The number of employees at the year end was:

	2025 Number	2024 Number
	<u>5</u>	<u>3</u>
Employment costs		
	2025 £	2024 £
Wages and salaries	64,686	27,477
Other pension costs	1,165	-
	<u>65,851</u>	<u>27,477</u>

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

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

BROMLEY BRIGHTER BEGINNINGS

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

10 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	-	1
Prepayments and accrued income	371	2,016
	<u>371</u>	<u>2,017</u>

11 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	1,401	1,259
	<u>1,401</u>	<u>1,259</u>

12 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	1,165	-
	<u>1,165</u>	<u>-</u>

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

13 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 August 2024 £	Incoming resources £	Resources expended £	At 31 July 2025 £
BFEC Fund	37,898	9,605	(43,343)	4,160
Crisis Support	3,704	-	(40)	3,664
GM Salary only Fund	2,407	13,500	(13,131)	2,776
Healthy Home Fund	-	2,719	(2,707)	12
NL EEEs + Storage Fund	11,529	69,218	(70,395)	10,352
School Uniform Fund	-	5,709	(5,709)	-
Xmas Hamper Fund	-	59,468	(57,159)	2,309
	<u>55,538</u>	<u>160,219</u>	<u>(192,484)</u>	<u>23,273</u>

BROMLEY BRIGHTER BEGINNINGS

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

13 Restricted funds

(Continued)

Previous year:	At 1 August 2023 £	Incoming resources £	Resources expended £	At 31 July 2024 £
BFEC Fund	5,123	92,384	(59,609)	37,898
Crisis Support	5,443	10,100	(11,839)	3,704
GM Salary only Fund	4,224	15,000	(16,817)	2,407
Healthy Home Fund	-	16,907	(16,907)	-
New Born Pack	700	-	(700)	-
NL EEEs + Storage Fund	-	30,232	(18,703)	11,529
School Uniform Fund	-	4,538	(4,538)	-
Xmas Hamper Fund	5,583	3,355	(8,938)	-
	<u>21,073</u>	<u>172,516</u>	<u>(138,051)</u>	<u>55,538</u>

14 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 August 2024 £	Incoming resources £	Resources expended £	At 31 July 2025 £
General funds	<u>37,837</u>	<u>107,706</u>	<u>(95,923)</u>	<u>49,620</u>
Previous year:	At 1 August 2023 £	Incoming resources £	Resources expended £	At 31 July 2024 £
General funds	<u>102,541</u>	<u>65,597</u>	<u>(130,301)</u>	<u>37,837</u>

15 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 July 2025:			
Current assets/(liabilities)	<u>49,620</u>	<u>23,273</u>	<u>72,893</u>
	<u>49,620</u>	<u>23,273</u>	<u>72,893</u>

BROMLEY BRIGHTER BEGINNINGS

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

15 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 July 2024:			
Current assets/(liabilities)	37,837	55,538	93,375
	<u>37,837</u>	<u>55,538</u>	<u>93,375</u>

16 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).