

**TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023
FOR
CAMPAIGN TO PROTECT RURAL ENGLAND
GLOUCESTERSHIRE CIO**

BK Plus
6 Manor Park Business Centre
Mackenzie Way
Cheltenham
Gloucestershire
GL51 9TX

**CAMPAIGN TO PROTECT RURAL ENGLAND
GLOUCESTERSHIRE CIO**

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FOR THE YEAR ENDED 31 DECEMBER 2023**

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**CAMPAIGN TO PROTECT RURAL ENGLAND
GLOUCESTERSHIRE CIO**

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2023**

| | |
|--------------------------------------|---|
| TRUSTEES | Professor P M Broadfoot CBE R Tyson S Smith Mrs M Chalk D Crofts R G Brown Ms H Mackenzie J C Oxley C Evers |
| PRINCIPAL ADDRESS | Community House College Green Gloucester Gloucestershire GL1 2LZ |
| REGISTERED CHARITY NUMBER | 1187143 |
| INDEPENDENT EXAMINER | BK Plus 6 Manor Park Business Centre Mackenzie Way Cheltenham Gloucestershire GL51 9TX |

**CAMPAIGN TO PROTECT RURAL ENGLAND
GLOUCESTERSHIRE CIO**

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of 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

Objectives and aims

Our objectives are to promote and encourage, for the benefit of the public, the improvement and protection of the English countryside and in particular that of Gloucestershire and its towns and villages - and the better development of the rural environment.

Public benefit

In planning the charity's activities for the year the trustees kept in mind the Charity Commission's guidance on public benefit.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

In promoting and encouraging 'the improvement and protection of the Gloucestershire countryside', the charity achieved its aims in eight broad areas. We have:

- Had a major input into the process of creating local plans by the seven local planning authorities in the county. Each planning authority has a plan in place or subject to review.
- Scrutinised planning applications. This is an essential part of our day-to-day work, and we make strong representations where our objectives are affected. Our main concern lies in applications for major housing development but we have examined a range of other planning applications too and made representations where appropriate.
- Participated in CPRE's national flagship project to highlight the importance of hedgerows in the landscape through a programme of new planting delivered by volunteers.
- Worked closely with other organisations to promote our charitable objectives such as the Gloucestershire Local Nature Partnership, Cotswolds National Landscape Board, Friends of the Cotswolds, the Diocese, and the Ramblers.
- Reorganised our staff resources to focus on raising our profile and effectiveness, improving our communications with members and volunteers, and fund raising.
- Developed our social media platforms to increase followers and promote our work more widely.
- Raised income through trusts and grants and donations.
- Continued our CPRE Gloucestershire Awards. The Award scheme celebrates projects that have brought outstanding benefits to Gloucestershire's environment, people and local communities. We made five such Awards in 2023.

Our activity is guided by a Business Plan that we review annually.

FINANCIAL REVIEW

Investment policy and objectives

There are no restrictions on the charity's policy to invest. Management of the investment portfolio is carried out by M&G Investments on a discretionary basis against a very clear strategy to achieve balanced growth commensurate with funding needs in low and medium risk investments.

**CAMPAIGN TO PROTECT RURAL ENGLAND
GLOUCESTERSHIRE CIO**

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023**

FINANCIAL REVIEW

Reserves policy

The Trustees aim to maintain reserves in unrestricted funds at a level that equates to twelve months of unrestricted charitable expenditure. The Trustees consider that this level will provide sufficient funds to cover fixed and governance costs. At the end of the year, our unrestricted reserves were in excess of the level required to provide this cover.

FUTURE PLANS

Our activity is guided by a Branch Plan that we review annually. Future activity will develop our main areas of expertise, particularly in the area of environmental planning but the Plan also highlights the need to:

- Expand our campaigning work on countryside matters, working with others when many voices would make a greater difference.
- Promote our messages with greater vigour to the wider public.
- Increase our efforts to recruit and retain supporters: we are a membership organisation and our success depends on enthusiastic followers.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Charity constitution

The charity is a Charitable Incorporated Organisation governed by its constitution dated 24 December 2019.

Policies

Policies are in place covering: Conflict of Interest; Safeguarding; General Data Protection; Complaints Handling; Risk Management; Bullying and Harassment; Equality and Diversity; communications; Finance; Reserves; and Volunteering.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- 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 responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**CAMPAIGN TO PROTECT RURAL ENGLAND
GLOUCESTERSHIRE CIO**

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023**

Approved by order of the board of trustees on 4 April 2024 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'J C Oxley', with a small flourish at the end.

J C Oxley - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
CAMPAIGN TO PROTECT RURAL ENGLAND
GLOUCESTERSHIRE CIO**

Independent examiner's report to the trustees of Campaign to Protect Rural England Gloucestershire CIO

I report to the charity trustees on my examination of the accounts of Campaign to Protect Rural England Gloucestershire CIO (the Trust) for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

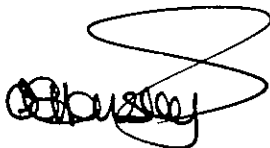
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts to be reached.



Cinzia Hensley FCCA
The Association of Chartered Certified Accountants

for

BK Plus
6 Manor Park Business Centre
Mackenzie Way
Cheltenham
Gloucestershire
GL51 9TX

4 April 2024

**CAMPAIGN TO PROTECT RURAL ENGLAND
GLOUCESTERSHIRE CIO**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023**

| | | Year ended 31.12.23 Unrestricted funds £ | Period 1.5.22 to 31.12.22 Total funds £ |
|--|-------|--|---|
| INCOME AND ENDOWMENTS FROM | Notes | | |
| Donations and legacies | 3 | 92,676 | 11,689 |
| Charitable activities | 5 | | |
| Charitable activities | | - | 5,350 |
| Investment income | 4 | 5,754 | 3,640 |
| Total | | <u>98,430</u> | <u>20,679</u> |
| EXPENDITURE ON | | | |
| Charitable activities | 6 | | |
| Charitable activities | | <u>73,595</u> | <u>54,317</u> |
| Net gains/(losses) on investments | | <u>7,610</u> | <u>(14,669)</u> |
| NET INCOME/(EXPENDITURE) | | 32,445 | (48,307) |
| Transfers between funds | 17 | <u>-</u> | <u>266,942</u> |
| Net movement in funds | | 32,445 | 218,635 |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | | 218,635 | - |
| TOTAL FUNDS CARRIED FORWARD | | <u><u>251,080</u></u> | <u><u>218,635</u></u> |

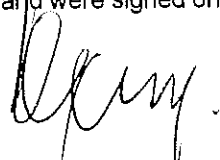
The notes form part of these financial statements

**CAMPAIGN TO PROTECT RURAL ENGLAND
GLOUCESTERSHIRE CIO**

**BALANCE SHEET
31 DECEMBER 2023**

| | Notes | 31.12.23 Unrestricted funds £ | 31.12.22 Total funds £ |
|--|-------|--|---------------------------------|
| FIXED ASSETS | | | |
| Investments | 12 | 264,854 | 242,244 |
| CURRENT ASSETS | | | |
| Debtors | 13 | 6,250 | 4,015 |
| Cash at bank | | 55,641 | 3,384 |
| | | <u>61,891</u> | <u>7,399</u> |
| CREDITORS | | | |
| Amounts falling due within one year | 14 | (73,369) | (27,262) |
| NET CURRENT ASSETS | | <u>(11,478)</u> | <u>(19,863)</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 253,376 | 222,381 |
| CREDITORS | | | |
| Amounts falling due after more than one year | 15 | (2,296) | (3,746) |
| NET ASSETS | | <u>251,080</u> | <u>218,635</u> |
| FUNDS | 17 | | |
| Unrestricted funds: | | | |
| General fund | | 68,580 | 28,635 |
| Fighting fund | | 92,500 | 100,000 |
| Partnership fund | | 30,000 | 30,000 |
| Development fund | | 30,000 | 30,000 |
| Districts funds | | 20,000 | 20,000 |
| Training fund | | 10,000 | 10,000 |
| | | <u>251,080</u> | <u>218,635</u> |
| TOTAL FUNDS | | <u>251,080</u> | <u>218,635</u> |

The financial statements were approved by the Board of Trustees and authorised for issue on 4 April 2024 and were signed on its behalf by:



J C Oxley - Trustee

**CAMPAIGN TO PROTECT RURAL ENGLAND
GLOUCESTERSHIRE CIO**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

1. TRANSFER FROM PREDECESSOR ORGANISATION

In May 2022, the activities, assets and funds of Campaign to Protect Rural England Gloucestershire (Charity No 248577) were transferred to this Charitable Incorporated Organisation

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

3. DONATIONS AND LEGACIES

| | Year ended 31.12.23 £ | Period 1.5.22 to 31.12.22 £ |
|---------------|-----------------------------|---|
| Donations | 69,692 | 2,198 |
| Subscriptions | 22,984 | 9,491 |
| | <u>92,676</u> | <u>11,689</u> |

**CAMPAIGN TO PROTECT RURAL ENGLAND
GLOUCESTERSHIRE CIO**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

4. INVESTMENT INCOME

| | Year ended 31.12.23 £ | Period 1.5.22 to 31.12.22 £ |
|-------------------|-----------------------------|---|
| Investment income | 5,754 | 3,640 |

5. INCOME FROM CHARITABLE ACTIVITIES

| | Activity | Year ended 31.12.23 £ | Period 1.5.22 to 31.12.22 £ |
|--------|-----------------------|-----------------------------|---|
| Grants | Charitable activities | - | 5,350 |

Grants received, included in the above, are as follows:

| | Year ended 31.12.23 £ | Period 1.5.22 to 31.12.22 £ |
|--------------------------|-----------------------------|---|
| Drapers Charitable Grant | - | 500 |
| The Summerfield | - | 3,000 |
| Britton Trust | - | 1,850 |
| | - | 5,350 |

6. CHARITABLE ACTIVITIES COSTS

| | Direct Costs (see note 7) £ | Support costs (see note 8) £ | Totals £ |
|-----------------------|--------------------------------------|---------------------------------------|-------------|
| Charitable activities | 69,389 | 4,206 | 73,595 |

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

| | Year ended 31.12.23 £ | Period 1.5.22 to 31.12.22 £ |
|------------------------|-----------------------------|---|
| Rent | 3,467 | 3,467 |
| Insurance | 605 | - |
| Telephone | 1,280 | 738 |
| Postage and stationery | 256 | 3,152 |
| Travel and meetings | 1,997 | 452 |
| Subscriptions | - | 66 |
| Publishing | 2,746 | 600 |
| Public relations | 1,928 | 1,992 |
| Awards scheme | 1,623 | 626 |
| Severn Vision Project | 2,625 | 2,506 |
| Carried forward | 16,527 | 13,599 |

**CAMPAIGN TO PROTECT RURAL ENGLAND
GLOUCESTERSHIRE CIO**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

7. DIRECT COSTS OF CHARITABLE ACTIVITIES - continued

| | Year ended 31.12.23 £ | Period 1.5.22 to 31.12.22 £ |
|--------------------------|-----------------------------|---|
| Brought forward | 16,527 | 13,599 |
| Director and staff costs | 52,652 | 37,455 |
| Recruitment and training | 210 | 119 |
| | <u>69,389</u> | <u>51,173</u> |

8. SUPPORT COSTS

| | Finance £ | Governance costs £ | Totals £ |
|-----------------------|--------------|--------------------------|--------------|
| Charitable activities | <u>241</u> | <u>3,965</u> | <u>4,206</u> |

Support costs, included in the above, are as follows:

| | Year ended 31.12.23 Charitable activities £ | Period 1.5.22 to 31.12.22 Total activities £ |
|----------------------------|---|--|
| Bank charges | 241 | 110 |
| Accountancy and legal fees | 2,171 | 1,240 |
| Professional fees | 1,794 | 1,794 |
| | <u>4,206</u> | <u>3,144</u> |

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the period ended 31 December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the period ended 31 December 2022.

**CAMPAIGN TO PROTECT RURAL ENGLAND
GLOUCESTERSHIRE CIO**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

10. STAFF COSTS

The average monthly number of employees during the year was as follows:

| | Year ended 31.12.23 | Period 1.5.22 to 31.12.22 |
|---------------------|------------------------|------------------------------------|
| Directors and staff | <u>2</u> | <u>2</u> |

No employees received emoluments in excess of £60,000.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted funds £ |
|------------------------------------|----------------------------|
| INCOME AND ENDOWMENTS FROM | |
| Donations and legacies | 11,689 |
| Charitable activities | |
| Charitable activities | 5,350 |
| Investment income | <u>3,640</u> |
| Total | <u>20,679</u> |
| EXPENDITURE ON | |
| Charitable activities | |
| Charitable activities | <u>54,317</u> |
| Net gains/(losses) on investments | <u>(14,669)</u> |
| NET INCOME/(EXPENDITURE) | (48,307) |
| Transfers between funds | <u>266,942</u> |
| Net movement in funds | <u>218,635</u> |
| TOTAL FUNDS CARRIED FORWARD | <u>218,635</u> |

**CAMPAIGN TO PROTECT RURAL ENGLAND
GLOUCESTERSHIRE CIO**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

12. FIXED ASSET INVESTMENTS

| | Listed investments £ |
|-----------------------|----------------------------|
| MARKET VALUE | |
| At 1 January 2023 | 242,244 |
| Additions | 35,000 |
| Disposals | (20,000) |
| Revaluations | 7,610 |
| | <u>264,854</u> |
| At 31 December 2023 | <u>264,854</u> |
| NET BOOK VALUE | |
| At 31 December 2023 | <u>264,854</u> |
| At 31 December 2022 | <u>242,244</u> |

There were no investment assets outside the UK.

Cost or valuation at 31 December 2023 is represented by:

| | Listed investments £ |
|-------------------|----------------------------|
| Valuation in 2022 | (34,669) |
| Valuation in 2023 | 22,610 |
| Cost | 276,913 |
| | <u>264,854</u> |

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 31.12.23 | 31.12.22 |
|---------------|--------------|--------------|
| | £ | £ |
| Other debtors | <u>6,250</u> | <u>4,015</u> |

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 31.12.23 | 31.12.22 |
|---|---------------|---------------|
| | £ | £ |
| Bank loans and overdrafts (see note 16) | 1,450 | 1,450 |
| Other creditors | <u>71,919</u> | <u>25,812</u> |
| | <u>73,369</u> | <u>27,262</u> |

**CAMPAIGN TO PROTECT RURAL ENGLAND
GLOUCESTERSHIRE CIO**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

15. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

| | 31.12.23 £ | 31.12.22 £ |
|--------------------------|---------------|---------------|
| Bank loans (see note 16) | <u>2,296</u> | <u>3,746</u> |

16. LOANS

An analysis of the maturity of loans is given below:

| | 31.12.23 £ | 31.12.22 £ |
|---|---------------|---------------|
| Amounts falling due within one year on demand: | | |
| Bank loans | <u>1,450</u> | <u>1,450</u> |
| Amounts falling between one and two years: | | |
| Bank loans - 1-2 years | <u>1,450</u> | <u>1,450</u> |
| Amounts falling due between two and five years: | | |
| Bank loans - 2-5 years | <u>846</u> | <u>2,296</u> |

17. MOVEMENT IN FUNDS

| | At 1.1.23 £ | Net movement in funds £ | Transfers between funds £ | At 31.12.23 £ |
|---------------------------|----------------|----------------------------------|------------------------------------|---------------------|
| Unrestricted funds | | | | |
| General fund | 28,635 | 32,445 | 7,500 | 68,580 |
| Fighting fund | 100,000 | - | (7,500) | 92,500 |
| Partnership fund | 30,000 | - | - | 30,000 |
| Development fund | 30,000 | - | - | 30,000 |
| Districts funds | 20,000 | - | - | 20,000 |
| Training fund | 10,000 | - | - | 10,000 |
| | <u>218,635</u> | <u>32,445</u> | <u>-</u> | <u>251,080</u> |
| TOTAL FUNDS | <u>218,635</u> | <u>32,445</u> | <u>-</u> | <u>251,080</u> |

Net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Gains and losses £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|--------------------------|---------------------------|
| Unrestricted funds | | | | |
| General fund | 98,430 | (73,595) | 7,610 | 32,445 |
| | <u>98,430</u> | <u>(73,595)</u> | <u>7,610</u> | <u>32,445</u> |
| TOTAL FUNDS | <u>98,430</u> | <u>(73,595)</u> | <u>7,610</u> | <u>32,445</u> |

**CAMPAIGN TO PROTECT RURAL ENGLAND
GLOUCESTERSHIRE CIO**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

| | Net movement in funds £ | Transfers between funds £ | At 31.12.22 £ |
|---------------------------|----------------------------------|------------------------------------|---------------------|
| Unrestricted funds | | | |
| General fund | (48,307) | 76,942 | 28,635 |
| Fighting fund | - | 100,000 | 100,000 |
| Partnership fund | - | 30,000 | 30,000 |
| Development fund | - | 30,000 | 30,000 |
| Districts funds | - | 20,000 | 20,000 |
| Training fund | - | 10,000 | 10,000 |
| | <u>(48,307)</u> | <u>266,942</u> | <u>218,635</u> |
| TOTAL FUNDS | <u>(48,307)</u> | <u>266,942</u> | <u>218,635</u> |

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Gains and losses £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|--------------------------|---------------------------|
| Unrestricted funds | | | | |
| General fund | 20,679 | (54,317) | (14,669) | (48,307) |
| | <u>20,679</u> | <u>(54,317)</u> | <u>(14,669)</u> | <u>(48,307)</u> |
| TOTAL FUNDS | <u>20,679</u> | <u>(54,317)</u> | <u>(14,669)</u> | <u>(48,307)</u> |

18. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.