

Registered number: 11994746  
Charity number: 1190232

## **CAMBRIDGE CENTRE FOR ANIMAL RIGHTS LAW**

**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 AUGUST 2025**

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**CAMBRIDGE CENTRE FOR ANIMAL RIGHTS LAW**

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**CAMBRIDGE CENTRE FOR ANIMAL RIGHTS LAW**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 AUGUST 2025**

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<b>Trustees</b>	Mr H Canwell Dr R Wylie, Chair
<b>Company registered number</b>	11994746
<b>Charity registered number</b>	1190232
<b>Registered office</b>	Fitzroy House Crown Street Ipswich Suffolk IP1 3LG
<b>Website</b>	<a href="http://www.animalrightslaw.org">www.animalrightslaw.org</a>
<b>Independent Examiner</b>	Scrutton Bland Limited Chartered Accountants Fitzroy House Crown Street Ipswich Suffolk IP1 3LG

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## **CAMBRIDGE CENTRE FOR ANIMAL RIGHTS LAW**

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### **TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2025**

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The Trustees present their annual report together with the financial statements of the Charity (the "Charity" or the "Charitable Company") for the period ended 31 August 2025. The Annual Report serves the purposes of both a Trustees' Report and a Directors' Report under company law. The Trustees confirm that the Annual Report and financial statements of the Charitable Company comply with the current statutory requirements, the requirements of the Charitable Company's governing document and the provisions of the Statement of Recommended Practice (SORP) 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 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

#### **Objectives and activities**

##### **a. Policies and objectives**

The purposes of the Charity are to advance education of the public in the subject of animal rights law.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

##### **b. Activities undertaken to achieve objectives**

The Charity provides lectures, workshops, courses, conferences and other educational events in the subject of animal rights law. It also carries out and promotes academic research in the subject of animal rights law and publishes the useful results.

#### **Achievements and performance**

##### **a. Main achievements of the Charity**

The main achievements of the Centre this year have been to launch an Annual Lecture programme, to expand the annual (now biennial) Conference to over one hundred delegates, and to expand the Law Lecturers' Workshops as part of our objective of 100 animal rights law courses in 5 years. In addition we have expanded our Visitors Programme to include both Visiting Researchers (PhD students) and Visiting Fellows (experienced post-docs and lecturers).

#### **Liquidity and reserves**

##### **a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

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## **CAMBRIDGE CENTRE FOR ANIMAL RIGHTS LAW**

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### **TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025**

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#### **b. Reserves policy**

The cash reserves of the Charity are held with the Co-operative Bank Plc. The Trustees wish to ensure sufficient funds are held to enable the Charity to carry out its activities on a day to day basis, and to continue to expand the teaching of animal rights law.

#### **c. Financial review**

The Charity has continued to enjoy the support of existing donors, and attract new donors, so the funding base of the Centre is sound. As usual, most spending is approved only after commitment or receipt of donor funds, so the Centre can manage changes in donations. The Charity continues to expand its fundraising activities to broaden and strengthen its donor base.

### **Structure, governance and management**

#### **a. Constitution**

Cambridge Centre for Animal Rights Law is registered as a charitable company limited by guarantee and was set up under Memorandum and Articles of Association.

The Company was incorporated on 14 May 2019, subsequently gaining charitable status on 2 July 2020.

#### **b. Methods of appointment or election of Trustees**

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the governing documents. Trustees are selected by personal invitation to experienced people with an interest in the field.

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## CAMBRIDGE CENTRE FOR ANIMAL RIGHTS LAW

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

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#### Statement of Trustees' responsibilities

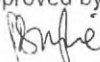
The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent; 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 responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

Approved by order of the members of the board of Trustees and signed on their behalf by:



**Dr R Wylie**  
(Chair of Trustees)

Date: 28 April 2026

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## CAMBRIDGE CENTRE FOR ANIMAL RIGHTS LAW

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### INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 AUGUST 2025

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#### Independent Examiner's Report to the Trustees of Cambridge Centre for Animal Rights Law ('the Charity')

I report to the Charity's Trustees on my examination of the financial statements of the Charity for the year ended 31 August 2025.

This report is made solely to the Charity's Trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work, for this report, or for the opinions I have formed.

#### Responsibilities and Basis of Report

As the Trustees of the Charity (and its Directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's financial statements carried out under section 145 of the Charities Act 2011 ('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.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the Independent Examiner's Statement.

#### 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:

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).



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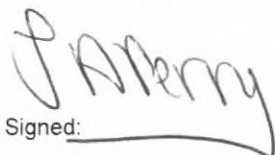
CAMBRIDGE CENTRE FOR ANIMAL RIGHTS LAW

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INDEPENDENT EXAMINER'S REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 AUGUST 2025

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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.

  
Signed: \_\_\_\_\_

Date: 28 APRIL 2026

John Perry FCA  
Scrutton Bland Limited (Chartered Accountants)  
Fitzroy House  
Crown Street  
Ipswich  
Suffolk  
IP1 3LG



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CAMBRIDGE CENTRE FOR ANIMAL RIGHTS LAW

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STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 AUGUST 2025

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	Notes	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
<b>Income from:</b>				
Donations and legacies	3	26,792	26,792	192,570
Charitable activities	4	545	545	2,663
Other income	5	-	-	3,816
<b>Total income</b>		<b>27,337</b>	<b>27,337</b>	<b>199,049</b>
<b>Expenditure on:</b>				
Charitable activities		118,783	118,783	110,626
<b>Total expenditure</b>		<b>118,783</b>	<b>118,783</b>	<b>110,626</b>
<b>Net movement in funds</b>		<b>(91,446)</b>	<b>(91,446)</b>	<b>88,423</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward		167,818	167,818	79,395
Net movement in funds		(91,446)	(91,446)	88,423
<b>Total funds carried forward</b>		<b>76,372</b>	<b>76,372</b>	<b>167,818</b>

The Statement of Financial Activities includes all gains and losses recognised in the current and prior years.

The notes on pages 10 to 19 form part of these financial statements.

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**CAMBRIDGE CENTRE FOR ANIMAL RIGHTS LAW**  
**REGISTERED NUMBER: 11994746**

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**BALANCE SHEET**  
**AS AT 31 AUGUST 2025**

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	Notes	2025 £	2024 £
<b>Current assets</b>			
Debtors	10	725	497
Cash at bank and in hand		83,845	171,475
		<u>84,570</u>	<u>171,972</u>
Creditors: amounts falling due within one year	11	(8,198)	(4,154)
<b>Net current assets</b>		<u>76,372</u>	<u>167,818</u>
<b>Total assets less current liabilities being net assets</b>		<u><u>76,372</u></u>	<u><u>167,818</u></u>
<b>Charity funds</b>			
Restricted funds	12	-	-
Unrestricted funds	12	76,372	167,818
<b>Total funds</b>		<u><u>76,372</u></u>	<u><u>167,818</u></u>

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**CAMBRIDGE CENTRE FOR ANIMAL RIGHTS LAW**

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**BALANCE SHEET (CONTINUED)**  
**AS AT 31 AUGUST 2025**

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The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the Charity to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

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

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



**Dr R Wylie**

(Chair of Trustees)

Date: 28 April 2026

The notes on pages 10 to 19 form part of these financial statements.

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## CAMBRIDGE CENTRE FOR ANIMAL RIGHTS LAW

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

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#### 1. General information

The Charity is a company limited by guarantee, registered in England and Wales. The members of the Company are the Trustees named on page 1. In the event of the Company being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charitable Company. The address of the registered office is Fitzroy House, Crown Street, Ipswich, Suffolk IP1 3LG.

The Company was incorporated on 14 May 2019, subsequently gaining charitable status on 2 July 2020.

#### 2. Accounting policies

##### 2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Cambridge Centre for Animal Rights Law meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are prepared in round pounds, and the reporting currency is pound sterling (£).

##### 2.2 Going concern

The financial statements have been prepared on a going concern.

The Trustees consider that the Charity will be able to continue to operate and meet its liabilities as they fall due for the foreseeable future being a period of at least 12 months from the date of approval of these financial statements.

##### 2.3 Income

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.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2025

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**2. Accounting policies (continued)**

**2.4 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 allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**2.5 Taxation**

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

**2.6 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**2.7 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**2.8 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

**2.9 Financial instruments**

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

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**CAMBRIDGE CENTRE FOR ANIMAL RIGHTS LAW**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2025**

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**2. Accounting policies (continued)****2.10 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

**3. Income from donations and legacies**

	<b>Unrestricted funds 2025 £</b>	<b>Total funds 2025 £</b>	<b>Total funds 2024 £</b>
Donations	26,792	<b>26,792</b>	142,570
Grants	-	-	50,000
	<u>26,792</u>	<u><b>26,792</b></u>	<u>192,570</u>
Total 2024	<u>192,570</u>	<u>192,570</u>	

**4. Income from charitable activities**

	<b>Unrestricted funds 2025 £</b>	<b>Total funds 2025 £</b>	<b>Total funds 2024 £</b>
Income from charitable activities	545	<b>545</b>	2,663
	<u>545</u>	<u><b>545</b></u>	
Total 2024	<u>2,663</u>	<u>2,663</u>	

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CAMBRIDGE CENTRE FOR ANIMAL RIGHTS LAW

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2025

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5. Other incoming resources

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Refunded travel costs	-	-	3,816
	<u>          </u>	<u>          </u>	<u>          </u>
Total 2024	<u>3,816</u>	<u>3,816</u>	

6. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Total funds 2025 £	Total funds 2024 £
Charitable activities	118,783	118,783	110,626
	<u>          </u>	<u>          </u>	<u>          </u>
Total 2024	<u>110,626</u>	<u>110,626</u>	



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**CAMBRIDGE CENTRE FOR ANIMAL RIGHTS LAW**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2025**

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**6. Analysis of expenditure by activities (continued)**

**Analysis of direct costs**

	<b>Charitable activities 2025 £</b>	<b>Total funds 2025 £</b>	<b>Total funds 2024 £</b>
Staff costs	46,232	<b>46,232</b>	36,449
Research Assistant	6,935	<b>6,935</b>	6,811
Conference Costs	2,288	<b>2,288</b>	(25)
Scholars workshop	2,024	<b>2,024</b>	1,195
Law lectures workshop	10,090	<b>10,090</b>	10,773
Visiting Fellow, Lent and Easter terms	-	-	11,163
Meeting costs	-	-	823
Legal expenses	2,770	<b>2,770</b>	34
IT software and consumables	1,751	<b>1,751</b>	526
Independent Examiner fee	3,888	<b>3,888</b>	3,600
Accountancy fees	1,993	<b>1,993</b>	1,266
Sundry expenses	1,412	<b>1,412</b>	341
Travel costs	80	<b>80</b>	61
Advertising and Marketing	20,758	<b>20,758</b>	10,372
Subscriptions	150	<b>150</b>	-
Bank charges	163	<b>163</b>	70
Essay Competitions	2,000	<b>2,000</b>	2,253
Fundraising costs	3,025	<b>3,025</b>	-
Visiting Researchers	9,681	<b>9,681</b>	1,687
Annual Lecture	-	-	5,368
Trustee and Advisory Board expenses	988	<b>988</b>	9,832
Books	126	<b>126</b>	-
Textbook Translation	2,429	<b>2,429</b>	7,054
Philadelphia Conference	-	-	969
Telephone and Internet costs	-	-	4
	<b>118,783</b>	<b>118,783</b>	110,626

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CAMBRIDGE CENTRE FOR ANIMAL RIGHTS LAW

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2025

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7. Independent Examiner's remuneration

	2025 £	2024 £
Fees payable to the Charity's Independent Examiner for the independent examination of the Charity's annual accounts	<u>3,888</u>	<u>3,600</u>

8. Staff costs

	2025 £	2024 £
Wages and salaries	45,020	35,690
Contribution to defined contribution pension schemes	1,212	759
	<u>46,232</u>	<u>36,449</u>

The average number of persons employed by the Charity during the year was as follows:

	2025 No.	2024 No.
Employees	<u>2</u>	<u>2</u>

Neither of the employees received remuneration amounting to more than £60,000 in either year.

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**CAMBRIDGE CENTRE FOR ANIMAL RIGHTS LAW**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2025**

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**9. Trustees' remuneration and expenses**

During the year, none of the Trustees received any remuneration for their qualifying services or other benefits to the Charity (2024 - £Nil).

During the year ended 31 August 2025, Trustee expenses amounting to £Nil were incurred (2024 - £450).

**10. Debtors**

	2025 £	2024 £
<b>Due within one year</b>		
Trade debtors	700	-
Other debtors	25	497
	<u>725</u>	<u>497</u>

**11. Creditors: Amounts falling due within one year**

	2025 £	2024 £
Trade creditors	-	338
Other creditors	264	108
Accruals and deferred income	7,934	3,708
	<u>8,198</u>	<u>4,154</u>

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CAMBRIDGE CENTRE FOR ANIMAL RIGHTS LAW

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2025

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12. Statement of funds

Statement of funds - current year

	Balance at 1 September 2024 £	Income £	Expenditure £	Balance at 31 August 2025 £
Unrestricted funds				
General Funds - all funds	167,818	27,337	(118,783)	76,372

Statement of funds - prior year

	Balance at 1 November 2023 £	Income £	Expenditure £	Balance at 31 August 2024 £
Unrestricted funds				
General Funds - all funds	79,395	199,049	(110,626)	167,818

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CAMBRIDGE CENTRE FOR ANIMAL RIGHTS LAW

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2025

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13. Summary of funds

Summary of funds - current year

	Balance at 1 September 2024 £	Income £	Expenditure £	Balance at 31 August 2025 £
General funds	167,818	27,337	(118,783)	76,372

Summary of funds - prior year

	Balance at 1 November 2023 £	Income £	Expenditure £	Balance at 31 August 2024 £
General funds	79,395	199,049	(110,626)	167,818

14. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Total funds 2025 £
Current assets	84,570	84,570
Creditors due within one year	(8,198)	(8,198)
<b>Total</b>	<b>76,372</b>	<b>76,372</b>

Analysis of net assets between funds - prior year

	Unrestricted funds 2024 £	Total funds 2024 £
Current assets	171,972	171,972
Creditors due within one year	(4,154)	(4,154)
<b>Total</b>	<b>167,818</b>	<b>167,818</b>

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**CAMBRIDGE CENTRE FOR ANIMAL RIGHTS LAW**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2025**

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**15. Pension commitments**

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £1,212 (2024 - £759).

Contributions totaling £264 (2024 - £108) were payable to the fund at the balance sheet date.

**16. Related party transactions**

There have been no related party transactions in either the current or prior year.