

League of Friends of the Princess Royal Hospital
Unaudited Financial Statements
31 March 2025

League of Friends of the Princess Royal Hospital

Financial Statements

Year ended 31 March 2025

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League of Friends of the Princess Royal Hospital

Trustees' Annual Report

Year ended 31 March 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

Reference and administrative details

Registered charity name	League of Friends of the Princess Royal Hospital
Charity registration number	257130
Principal office	The Princess Royal Hospital University Hospitals Sussex NHS Foundation Trust Lewes Road Haywards Heath West Sussex RH16 4EX

The trustees

Mrs M. Madden	Chairman	(Resigned 30 April 2025)
Mr A. Fox	Joint Chair	(Appointed 28 May 2025)
Mr M. West-Eacott	Joint Chair	(Appointed 28 May 2025)
Ms N. Cook		
Mr M. Lavelle		
Dr Lambert		(Resigned 22 July 2024)
Mrs S. Harding		
Mr M. Temple-Smith		
Dr M.C. Rogers		(Resigned 22 July 2024)
Mrs M. Dorrington		
Mr T. Dorrington		
P Goldfinch		(Co Opted 10 March 2025)
A. Suraway		(Co Opted 10 March 2025)
C. Foster		(Co Opted 31 July 2024)

Company secretary Dr MC Rogers (resigned 22 July 2024)

Independent examiner Christopher Whitley-Jones

League of Friends of the Princess Royal Hospital

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Structure, governance and management

The league was established under a constitution in 1956 as the Friends of Cuckfield Hospital which was then the general hospital for Mid-Sussex. A new hospital was built and opened in June 1991 as the Mid-Sussex District General Hospital. After the official opening by the Princess Royal in September 1991 it was renamed The Princess Royal Hospital. Subsequently the name of the supporting charity was changed to the League of Friends of The Princess Royal Hospital and its constitution was updated in 1997.

The contact address of the charity is The Princess Royal Hospital, University Hospitals Sussex NHS Foundation Trust, Lewes Road, Haywards Heath, West Sussex, RH16 4EX.

Board and Other Meetings

The charity is managed by a committee of management which meets frequently, and full minutes are maintained.

Risk Management

The trustees actively review the major risk which the charity faces on a regular basis and believe that maintaining reserves at a sufficient level to cover annual running costs, combined with an annual review of the control over key financial systems, will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks faced by the charity and confirm that they have established systems to mitigate the significant risks.

Objectives and activities

The overriding objectives of the League as set out in the constitution are:

a) to supplement the service of the hospital for the health, welfare and comfort of the patients therein by the provision of facilities, buildings and equipment which may be required for the treatment of such patients, or, for the running of the hospital and;

b) to provide, or assist in the provision of, amenities in the hospital for patients and staff, including the provision and operation of hospital shops.

The coffee shop at the entrance of the hospital provides refreshment for patients, staff and visitors to the hospital. This is achieved by a full-time manager and four part-time paid staff and a pool of loyal volunteers and raises funds for the beneficiaries of the league.

Achievements and performance

The total amount of equipment purchased by the League for the hospital is shown in note 10 to the accounts and was funded by the charity's current year income. In previous years, equipment purchased by the League has been largely funded by using reserves held from previous years.

Details of the shop trading is provided in note 5 to the accounts.

League of Friends of the Princess Royal Hospital

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Financial review

Principal funding sources

The League's principal funding comes from the running of the coffee shop; however it also receives funding from donations, legacies, collection boxes and also fundraising events.

Investment policy

Aside from retaining a prudent amount in reserves, the league's funds are invested in deposit accounts of the League's bankers.

Reserves policy

The trustees have examined the charity's requirements for the reserves in light of the main risks to the organisation. It has established a policy to maintain a balance of at least £75,000 in reserves. At 31 March 2025, the level of unrestricted reserve was £303,356.

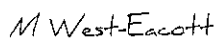
Plans for future periods

The League will continue to raise funds to help finance projects in accordance with its objectives. It is anticipated that the level of funds will be sufficient to meet the future requests for hospital amenities.

The trustees' annual report was approved on 11 Jul 2025..... and signed on behalf of the board of trustees by:



Mr A. Fox - Joint Chair
Trustee



Mr M. West-Eacott - Joint Chair
Trustee

League of Friends of the Princess Royal Hospital

Independent Examiner's Report to the Trustees of League of Friends of the Princess Royal Hospital

Year ended 31 March 2025

I report to the trustees on my examination of the financial statements of League of Friends of the Princess Royal Hospital ('the charity') for the year ended 31 March 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 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. 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.

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 charity as required by section 130 of the 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 accounts to be reached.

Christopher Whitley-Jones

Christopher Whitley-Jones
Independent Examiner

11 Jul 2025

League of Friends of the Princess Royal Hospital

Statement of Financial Activities

Year ended 31 March 2025

			2025		2024
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	55,824	7,500	63,324	156,445
Charitable activities	5	631,336	—	631,336	564,373
Investment income	6	6,475	—	6,475	4,264
Total income		<u>693,635</u>	<u>7,500</u>	<u>701,135</u>	<u>725,082</u>
Expenditure					
Expenditure on raising funds:					
Costs of other trading activities	7	1,475	—	1,475	—
Expenditure on charitable activities	8,9	494,900	—	494,900	419,621
Other expenditure	11	330,251	—	330,251	132,312
Total expenditure		<u>826,626</u>	<u>—</u>	<u>826,626</u>	<u>551,933</u>
Net (expenditure)/income and net movement in funds		<u>(132,991)</u>	<u>7,500</u>	<u>(125,491)</u>	<u>173,149</u>
Reconciliation of funds					
Total funds brought forward		436,347	32,554	468,901	295,752
Total funds carried forward		<u>303,356</u>	<u>40,054</u>	<u>343,410</u>	<u>468,901</u>

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

The notes on pages 8 to 17 form part of these financial statements.

League of Friends of the Princess Royal Hospital

Statement of Financial Position

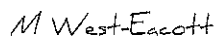
31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	16	50,318	47,671
Current assets			
Stocks	17	6,206	6,081
Debtors: due within one year	18	9,918	9,645
Cash at bank and in hand		342,334	451,417
		<u>358,458</u>	<u>467,143</u>
Creditors: amounts falling due within one year			
Trade creditors		58,824	40,073
Other creditors including taxation and social security	19	6,542	5,840
		<u>65,366</u>	<u>45,913</u>
Net current assets		293,092	421,230
Total assets less current liabilities		<u>343,410</u>	<u>468,901</u>
Funds of the charity			
Restricted funds		40,054	32,554
Unrestricted funds		303,356	436,347
Total charity funds	21	<u>343,410</u>	<u>468,901</u>

These financial statements were approved by the board of trustees and authorised for issue on 10 Jul 2025, and are signed on behalf of the board by:



Mr A. Fox - Joint Chair
Trustee



Mr M. West-Eacott - Joint Chair
Trustee

The notes on pages 8 to 17 form part of these financial statements.

League of Friends of the Princess Royal Hospital

Statement of Cash Flows

Year ended 31 March 2025

	2025 £	2024 £
Cash flows from operating activities		
Net (expenditure)/income	(125,491)	173,149
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	19,709	17,169
Other interest receivable and similar income	(6,475)	(4,264)
Interest payable and similar charges	12,872	9,861
<i>Changes in:</i>		
Stocks	(125)	(1,962)
Trade and other debtors	(273)	580
Trade and other creditors	19,453	(13,623)
Cash generated from operations	(80,330)	180,910
Interest paid	(12,872)	(9,861)
Interest received	6,475	4,264
Net cash (used in)/from operating activities	(86,727)	175,313
Cash flows from investing activities		
Purchase of tangible assets	(22,356)	(23,286)
Net cash used in investing activities	(22,356)	(23,286)
Net (decrease)/increase in cash and cash equivalents	(109,083)	152,027
Cash and cash equivalents at beginning of year	451,417	299,390
Cash and cash equivalents at end of year	342,334	451,417

The notes on pages 8 to 17 form part of these financial statements.

League of Friends of the Princess Royal Hospital

Notes to the Financial Statements

Year ended 31 March 2025

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is The Princess Royal Hospital, Brighton and Sussex University Hospitals NHS Trust, Lewes Road, Haywards Heath, West Sussex, RH16 4EX.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

(a) Turnover/income

All income is shown net of value added tax.

Voluntary income and donations are accounted for as received by the charity. Legacies are accounted for when notified to the charity and quantifiable. The income from fundraising ventures is shown gross with the associated costs included in fundraising costs. No permanent endowments have been received in the period.

(b) Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

(c) Voluntary help and gifts in kind

The charity relies on a pool of voluntary helpers in running the hospital coffee shop of which an estimated value has been placed on this resource of £7,500, which has been included in the accounts as donations. Similarly, the charity at present receives the use of the premises in the Princess Royal Hospital for no cost. Therefore a peppercorn rent of an estimated value of £7,500 has also been included in the accounts as administration costs.

(d) Going concern

There are no material uncertainties about the charity's ability to continue.

(e) Governance costs

Expenditure on management and administration of the charity included all expenses not directly related to the charitable activities or fundraising ventures.

(f) Restricted funds

Certain donations or legacy income are received with restrictions attached as to specific usage. These funds are separated from unrestricted or designated funds and used for the purpose of the restriction.

League of Friends of the Princess Royal Hospital

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

(g) Judgements and key sources of estimation uncertainty

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

(h) Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

(i) Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

League of Friends of the Princess Royal Hospital

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

(j) Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

(k) Tangible assets

Tangible fixed assets are stated at cost less depreciation.

(l) Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Shorthold lease	-	Over lease term
Fixtures fittings and equipment	-	20% straight line
Computer equipment	-	25% straight line

(m) Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

(n) Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

League of Friends of the Princess Royal Hospital

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

(o) Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

(p) Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
Donations	3,328	7,500	10,828
Legacies			
Miss Taylor	—	—	—
Merci Mason	47,496	—	47,496
Lim Jennings	5,000	—	5,000
	<u>55,824</u>	<u>7,500</u>	<u>63,324</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	3,785	22,660	26,445
Legacies			
Miss Taylor	5,000	—	5,000
Merci Mason	125,000	—	125,000
Lim Jennings	—	—	—
	<u>133,785</u>	<u>22,660</u>	<u>156,445</u>

League of Friends of the Princess Royal Hospital

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

5. Charitable activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Shop income	<u>631,336</u>	<u>631,336</u>	<u>564,373</u>	<u>564,373</u>
	2025 £	2025 £	2024 £	2024 £
Shop Income		631,336		564,373
Shop costs - opening stock	(6,081)		(4,119)	
Shop costs - purchases	(315,378)		(272,792)	
Shop costs - closing stock	<u>6,206</u>		<u>6,081</u>	
		(315,253)		(270,830)
Gross profit		316,083		293,543
Less: Shop costs - rent, rates and insurance	(9,292)		(9,206)	
Shop expenses	(2,941)		(6,377)	
Staff salaries	(109,846)		(97,153)	
Depreciation	<u>(19,709)</u>		<u>(17,169)</u>	
		(141,788)		(129,905)
Profit		<u>174,295</u>		<u>163,638</u>

Shop expenses

No remuneration or benefit was paid to any trustees in the year

Shop salaries

At the year end there were five paid members of staff and the amount shown above is the charge for salaries and related expenses (see note 13).

6. Investment income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	<u>6,475</u>	<u>6,475</u>	<u>4,264</u>	<u>4,264</u>

7. Costs of other trading activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Fundraising trading	<u>1,475</u>	<u>1,475</u>	<u>—</u>	<u>—</u>

League of Friends of the Princess Royal Hospital

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Shop expenditure	457,041	—	457,041
Support costs	37,859	—	37,859
	<u>494,900</u>	<u>—</u>	<u>494,900</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Shop expenditure	393,235	7,500	400,735
Support costs	18,886	—	18,886
	<u>412,121</u>	<u>7,500</u>	<u>419,621</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2025 £	Total fund 2024 £
Shop expenditure	457,041	—	457,041	400,735
Support and governance costs	—	37,859	37,859	18,886
	<u>457,041</u>	<u>37,859</u>	<u>494,900</u>	<u>419,621</u>

10. Analysis of support costs

	2025 £	2024 £
Advertising	13,937	—
Accountancy fees	4,180	4,030
Legal and professional fees	3,900	3,300
Printing Postage and Stationery	746	781
Sundry expenses	1,255	403
Bank and credit card charges	12,872	9,861
Computer expenses including software subscriptions	969	511
	<u>37,859</u>	<u>18,886</u>

11. Other expenditure

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Granting of amenities	330,251	330,251	132,312	132,312

League of Friends of the Princess Royal Hospital

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

11. Other expenditure *(continued)*

The committee of management have spent £330,251 (2024 - £132,312) in the year on new amenities for the hospital.

Since the balance sheet date but before approval of these accounts, the charity has agreed to fund future equipment to its NHS Trust to the sum of £nil (2024 - £60,725).

12. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets	<u>19,709</u>	<u>17,169</u>

13. Independent examination fees

	2025	2024
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,750</u>	<u>1,750</u>

14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	104,720	92,628
Social security costs	3,411	2,919
Employer contributions to pension plans	1,715	1,606
	<u>109,846</u>	<u>97,153</u>

The average head count of employees during the year was 4 (2024: 4).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

15. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by any of the trustees.

League of Friends of the Princess Royal Hospital

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

16. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Equipment £	Total £
Cost				
At 1 April 2024	48,005	64,484	648	113,137
Additions	8,853	13,035	468	22,356
Disposals	—	(10,525)	—	(10,525)
At 31 March 2025	56,858	66,994	1,116	124,968
Depreciation				
At 1 April 2024	19,864	45,522	80	65,466
Charge for the year	11,829	7,601	279	19,709
Disposals	—	(10,525)	—	(10,525)
At 31 March 2025	31,693	42,598	359	74,650
Carrying amount				
At 31 March 2025	25,165	24,396	757	50,318
At 31 March 2024	28,141	18,962	568	47,671

17. Stocks

	2025 £	2024 £
Raw materials and consumables	6,206	6,081

18. Debtors

Debtors falling due within one year are as follows:

	2025 £	2024 £
Trade debtors	9,293	8,860
Prepayments and accrued income	625	785
	9,918	9,645

19. Other creditors including taxation and social security falling due within one year

	2025 £	2024 £
Social security and other taxes	3,981	2,430
Other creditors	2,561	3,410
	6,542	5,840

20. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,715 (2024: £1,606).

League of Friends of the Princess Royal Hospital

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

21. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024	Income	Expenditure	At 31 March 2025
	£	£	£	£
General funds	<u>436,347</u>	<u>693,635</u>	<u>(826,626)</u>	<u>303,356</u>

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
General funds	<u>278,358</u>	<u>702,422</u>	<u>(544,433)</u>	<u>436,347</u>

Restricted funds

	At 1 April 2024	Income	Expenditure	At 31 March 2025
	£	£	£	£
Restricted Fund	<u>32,554</u>	<u>7,500</u>	<u>—</u>	<u>40,054</u>

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
Restricted Fund	<u>17,394</u>	<u>22,660</u>	<u>(7,500)</u>	<u>32,554</u>

22. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2025
	£	£	£
Tangible fixed assets	50,318	—	50,318
Current assets	318,404	40,054	358,458
Creditors less than 1 year	(65,366)	—	(65,366)
Net assets	<u>303,356</u>	<u>40,054</u>	<u>343,410</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Tangible fixed assets	47,671	—	47,671
Current assets	434,589	32,554	467,143
Creditors less than 1 year	(45,913)	—	(45,913)
Net assets	<u>436,347</u>	<u>32,554</u>	<u>468,901</u>

League of Friends of the Princess Royal Hospital

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

23. Analysis of changes in net debt

	At 1 Apr 2024	Cash flows	At 31 Mar 2025
	£	£	£
Cash at bank and in hand	<u>451,417</u>	<u>(109,083)</u>	<u>342,334</u>

24. Related parties

The charity is under the ultimate control of the trustees who comprise the members of the management committee.

