

REGISTERED COMPANY NUMBER: SC376811 (Scotland)
REGISTERED CHARITY NUMBER: 037003

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2023
for
Lochaber Hope

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for the Year Ended 31 March 2023

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Report of the Trustees
for the Year Ended 31 March 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 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

The charity's objects are to provide rehabilitation, skills learning, motivation, self esteem improvement and outreach facilities throughout Lochaber. There has been no change in these during the year.

Significant activities

The main activities undertaken in relation to our purposes are the provision of support to all members of the community to help them overcome the barriers they face to enjoy a good quality of life. This includes providing Counselling and Mentoring Activity and Peer Support Groups as well as assistance in finding employment, training or further education.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The level of income from providing Employment Support services in the year was £60,127.35 compared to £59,552 for the previous year. The expectation is that income from this source will reduce in the next financial year due to the contract ending and possibly a new contract starting and the transition time for this to take place.

The level of fundraising in the year was £41,462.17 (2022 £21,235) with 1 donor gifting £25,000, the trustees wish to express their gratitude to all the volunteers and supporters who provided financial support to Lochaber Hope during the year. Some of the support received was for the New Connections project which commenced during last year. This involved taking on a new property in the centre of Fort William and making it available to other groups and organisations to help them to provide support to members of the community. The aim was to encourage groups and organisations to make "New Connections" and work together to improve the range of services available to those who require support in their daily lives. The first year of the project has helped some groups to attract new members and offer support to more members of the community. However, the project had incurred some large running costs, especially heating charges and the trustees were reviewing the future of this project and have decided to proceed with this project having received grant funding of £74,000 to successfully install new ASHP system, LED Lighting and suspended ceiling insulation.

Grants were received during the year from a number of funders and the trustees would like to record their gratitude to all of the funders for the amounts received.

Report of the Trustees
for the Year Ended 31 March 2023

FINANCIAL REVIEW

Financial position

The financial performance of Lochaber Hope in the year to 31 March 2023 saw a deficit of £2,209 (2022 Surplus £4364). 2022 figures benefited from the receipt of a significantly higher level of grant income than was received in the year to March 2023.

Total grant income in 2023 was £129,740 (2022 £130,491). Of the 2023 figure most was for New Connections and Young Start which was started in Sept 2022 to support young people's mental health and wellbeing.

The Trustees have recently reviewed the running of the workshop, new branding has changed it to The Workshop Studios and have made a number of operational changes that will hopefully help the development of this project, benefitting from the employment of a marketing administrator and expect to see a rise in income in 2024. The New Connections property will be used as a showroom to advertise the range of products for sale to members of the public and hopefully attract more people who are interested in getting involved in woodworking activities.

The level of Counselling Income for the year amounted to £60,848.84 (2022 £82,097). The decrease was the result of Wellbeing not being funded by the school framework income anymore and Kinlochleven High School reducing referrals, we expect this will increase going forward as we have employed a youth counsellor.

This service has become a major part of the activities of Lochaber Hope and is expected to continue to expand as we now have the resources to advertise, and more schools will ask for support. The level of costs increased as a result of providing this service.

Financial Position

The unrestricted reserves at the end of the financial year were £242,945, an increase of £23,012 in the year. The total unrestricted reserves at the year end were equivalent to over 10 months total running costs. The reserves policy of Lochaber Hope is to maintain unrestricted reserves of at least 3 months running costs.

The level of restricted reserves at the end of the financial year were £95,981 and they reduced by £25,221 during the year.

The level of unrestricted reserves is expected to grow in future years assuming Lochaber Hope retains the contracts to provide Employment Support and Schools Counselling in the local area. Both of these services operate at a surplus and the Trustees are confident that Lochaber Hope will retain these contracts.

Restricted reserves are expected to continue to reduce in the short term as the funding that has not been expended so far is used up. Further funding applications may be submitted to provide additional funds to support the restricted activities if the trustees think it is required.

Going concern

The level of unrestricted reserves is expected to remain comfortably above the minimum reserves policy limit. The trustees therefore do not have any uncertainties about the charity's ability to continue as a going concern.

There has been a decrease in successful funding applications this year and the trustees are monitoring this and continue to seek grant funding.

Report of the Trustees
for the Year Ended 31 March 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a company limited by guarantee and is governed by its Memorandum and Articles of Association.

Recruitment and appointment of new trustees

The methods used to recruit and appoint a new chair and trustees are identified in the Memorandum and Articles of Association.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Organisational structure

The charity is governed by the Board of Trustees who delegate the day to day running of the facility to the employed manager, who reports directly to them.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC376811 (Scotland)

Registered Charity number

037003

Registered office

Dalnahaine
Belford Road
Fort William
PH33 6ES

Trustees

G Conaghan
Ms B Grant
Ms F J Mackinnon (appointed 23.8.22) (resigned 30.8.23)
S Mactavish
O M C Stephen (appointed 16.5.22)
Ms J James-Davies (resigned 23.8.22)
Ms A K Wright (resigned 16.5.22)
Ms I Campbell (appointed 23.5.23)
Ms A K Wright (appointed 22.11.22)

Company Secretary

Mrs A M Smith

Independent Examiner

Mackay & Co CA
120 George Street
Oban
Argyll
PA34 5NT

Approved by order of the board of trustees on 31 October 2023 and signed on its behalf by:

Lochaber Hope (Registered number: SC376811)

Report of the Trustees
for the Year Ended 31 March 2023

O M C Stephen - Trustee

Independent examiner's report to the trustees of Lochaber Hope ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company 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 your charity's accounts as 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.

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 Company as required by Section 386 of the 2006 Act;
or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts 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)).

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.

David Ross

Mackay & Co CA
120 George Street
Oban
Argyll
PA34 5NT

Date:

Statement of Financial Activities
for the Year Ended 31 March 2023

	Notes	Unrestricted fund £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	29,865	11,597	41,462	21,235
Charitable activities	5				
Training, counselling and support		148,327	50,703	199,030	245,096
Investment income	4	257	-	257	107
Total		<u>178,449</u>	<u>62,300</u>	<u>240,749</u>	<u>266,438</u>
EXPENDITURE ON					
Charitable activities					
Training, counselling and support		<u>147,446</u>	<u>87,521</u>	<u>234,967</u>	<u>254,529</u>
Net gains/(losses) on investments		<u>(7,991)</u>	<u>-</u>	<u>(7,991)</u>	<u>(7,545)</u>
NET INCOME/(EXPENDITURE)		23,012	(25,221)	(2,209)	4,364
RECONCILIATION OF FUNDS					
Total funds brought forward		219,933	121,202	341,135	336,771
TOTAL FUNDS CARRIED FORWARD		<u>242,945</u>	<u>95,981</u>	<u>338,926</u>	<u>341,135</u>

Balance Sheet
31 March 2023

	Notes	Unrestricted fund £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
FIXED ASSETS					
Tangible assets	11	75,621	51,728	127,349	131,098
Investments	12	<u>48,203</u>	<u>-</u>	<u>48,203</u>	<u>43,896</u>
		123,824	51,728	175,552	174,994
CURRENT ASSETS					
Debtors	13	11,502	-	11,502	12,336
Cash at bank		<u>140,871</u>	<u>44,253</u>	<u>185,124</u>	<u>194,230</u>
		152,373	44,253	196,626	206,566
CREDITORS					
Amounts falling due within one year	14	(18,473)	-	(18,473)	(18,892)
NET CURRENT ASSETS		<u>133,900</u>	<u>44,253</u>	<u>178,153</u>	<u>187,674</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		257,724	95,981	353,705	362,668
CREDITORS					
Amounts falling due after more than one year	15	(14,779)	-	(14,779)	(21,533)
NET ASSETS		<u>242,945</u>	<u>95,981</u>	<u>338,926</u>	<u>341,135</u>
FUNDS	17				
Unrestricted funds				242,945	219,933
Restricted funds				<u>95,981</u>	<u>121,202</u>
TOTAL FUNDS				<u>338,926</u>	<u>341,135</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

Balance Sheet - continued

31 March 2023

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 31 October 2023 and were signed on its behalf by:

O M C Stephen - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS 102) (as issued in October 2019 for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

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, modified to include the investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

Income

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.

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.

Grants receivable are credited to the Statement of Financial Activities (SOFA) in the year which they are awarded, providing entitlement, certainty and measurement can be confirmed.

Counselling, Training and Earned Income is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts.

Fundraising income is measured at the fair value of the consideration received or receivable and represents amounts receivable from fundraising events and programmes.

Expenditure

Expenditure other than that which has been capitalised is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay the expenditure.

Expenditure on raising funds are expenditure for fundraising events.

Expenditure on charitable activities are expenditure relating to the delivery of counselling and training sessions and support costs for the charity generally.

Governance costs are deemed expenditure for statutory responsibilities and other consultancy feed.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

1. ACCOUNTING POLICIES - continued

Expenditure

All costs have been directly attributed to one of the functional categories of resources expenses in the SOFA.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- at varying rates on cost
Computer equipment	- 33% on cost

Taxation

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

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**2. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION
UNCERTAINTY**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of net assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

3. DONATIONS AND LEGACIES

	31.3.23	31.3.22
	£	£
Donations	41,462	19,034
Fundraising	-	2,201
	<u>41,462</u>	<u>21,235</u>

4. INVESTMENT INCOME

	31.3.23	31.3.22
	£	£
Income from listed investments	<u>257</u>	<u>107</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.23	31.3.22
		£	£
Counselling income	Training, counselling and support	60,849	82,097
Training income	Training, counselling and support	1,309	304
Earned income	Training, counselling and support	7,132	32,204
Grants	Training, counselling and support	<u>129,740</u>	<u>130,491</u>
		<u>199,030</u>	<u>245,096</u>

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

	31.3.23	31.3.22
	£	£
Employment Grants	-	4,239
Employability Support Scheme	60,127	59,552
Robertson Trust	26,000	-
Foundation Scotland	-	3,000
HTSI	2,000	19,500
STV Appeal	-	2,200
Corra Foundation	7,700	7,000
Trusthouse Foundation	-	20,000
Highland Council	20,913	15,000
Tesco	500	-
National Lottery Community Fund - New Connections	<u>12,500</u>	<u>-</u>
	<u>129,740</u>	<u>130,491</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

6. SUPPORT COSTS

	Management	Governance	Totals
	£	costs	£
	£	£	£
Training, counselling and support	<u>28,582</u>	<u>750</u>	<u>29,332</u>

7. NET INCOME/(EXPENDITURE)

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

	31.3.23	31.3.22
	£	£
Depreciation - owned assets	<u>8,659</u>	<u>7,251</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

9. STAFF COSTS

	31.3.23	31.3.22
	£	£
Wages and salaries	151,026	125,040
Social security costs	8,318	10,544
Other pension costs	3,307	2,554
	<u>162,651</u>	<u>138,138</u>

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

	31.3.23	31.3.22
Operations and support	<u>8</u>	<u>5</u>

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

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	13,802	7,433	21,235
Charitable activities			
Training, counselling and support	151,570	93,526	245,096
Investment income	107	-	107
Total	<u>165,479</u>	<u>100,959</u>	<u>266,438</u>
EXPENDITURE ON			
Charitable activities			
Training, counselling and support	<u>122,196</u>	<u>132,333</u>	<u>254,529</u>
Net gains/(losses) on investments	<u>(7,545)</u>	<u>-</u>	<u>(7,545)</u>
NET INCOME/(EXPENDITURE)	35,738	(31,374)	4,364
RECONCILIATION OF FUNDS			
Total funds brought forward	184,195	152,576	336,771
TOTAL FUNDS CARRIED FORWARD	<u>219,933</u>	<u>121,202</u>	<u>341,135</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

11. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1 April 2022	158,518	-	-	2,820	161,338
Additions	-	2,208	292	2,410	4,910
At 31 March 2023	<u>158,518</u>	<u>2,208</u>	<u>292</u>	<u>5,230</u>	<u>166,248</u>
DEPRECIATION					
At 1 April 2022	28,135	-	-	2,105	30,240
Charge for year	6,320	728	96	1,515	8,659
At 31 March 2023	<u>34,455</u>	<u>728</u>	<u>96</u>	<u>3,620</u>	<u>38,899</u>
NET BOOK VALUE					
At 31 March 2023	<u>124,063</u>	<u>1,480</u>	<u>196</u>	<u>1,610</u>	<u>127,349</u>
At 31 March 2022	<u>130,383</u>	<u>-</u>	<u>-</u>	<u>715</u>	<u>131,098</u>

12. FIXED ASSET INVESTMENTS

	Listed investments £	Cash and settlements pending £	Totals £
MARKET VALUE			
At 1 April 2022	43,751	145	43,896
Additions	23,654	7,727	31,381
Disposals	(19,083)	-	(19,083)
Revaluations	(7,991)	-	(7,991)
At 31 March 2023	<u>40,331</u>	<u>7,872</u>	<u>48,203</u>
NET BOOK VALUE			
At 31 March 2023	<u>40,331</u>	<u>7,872</u>	<u>48,203</u>
At 31 March 2022	<u>43,751</u>	<u>145</u>	<u>43,896</u>

There were no investment assets outside the UK.

The listed investments have a historical cost value of £56,195 (2022 - £51,440)

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Trade debtors	9,406	11,517
Other debtors	347	-
Prepayments and accrued income	1,749	819
	<u>11,502</u>	<u>12,336</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Bank loans and overdrafts (see note 16)	6,800	6,800
Trade creditors	741	-
Social security and other taxes	4,073	2,814
VAT	6,109	-
Accrued expenses	750	9,278
	<u>18,473</u>	<u>18,892</u>

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

	31.3.23	31.3.22
	£	£
Bank loans (see note 16)	<u>14,779</u>	<u>21,533</u>

16. LOANS

An analysis of the maturity of loans is given below:

	31.3.23	31.3.22
	£	£
Amounts falling due within one year on demand:		
Bank loans	<u>6,800</u>	<u>6,800</u>
Amounts falling due between two and five years:		
Bank loans	<u>14,779</u>	<u>21,533</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

17. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	219,933	23,012	242,945
Restricted funds			
Capital	32,258	(1,843)	30,415
Workshop project	78,950	(30,321)	48,629
New Connections	9,994	2,713	12,707
Garden of Hope	-	331	331
National Lottery Community Fund - New Connections	-	3,899	3,899
	<u>121,202</u>	<u>(25,221)</u>	<u>95,981</u>
TOTAL FUNDS	<u>341,135</u>	<u>(2,209)</u>	<u>338,926</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	178,449	(147,446)	(7,991)	23,012
Restricted funds				
Capital	-	(1,843)	-	(1,843)
Workshop project	7,090	(37,411)	-	(30,321)
New Connections	42,210	(39,497)	-	2,713
Garden of Hope	500	(169)	-	331
National Lottery Community Fund - New Connections	12,500	(8,601)	-	3,899
	<u>62,300</u>	<u>(87,521)</u>	<u>-</u>	<u>(25,221)</u>
TOTAL FUNDS	<u>240,749</u>	<u>(234,967)</u>	<u>(7,991)</u>	<u>(2,209)</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	184,195	35,738	219,933
Restricted funds			
Robertson Trust	18,277	(18,277)	-
Capital	32,258	-	32,258
Workshop project	98,152	(19,202)	78,950
Employment grants	345	(345)	-
Childrens Trust	159	(159)	-
Awards for All	3,123	(3,123)	-
SCVO Cyber Grant	262	(262)	-
New Connections	-	9,994	9,994
	<u>152,576</u>	<u>(31,374)</u>	<u>121,202</u>
TOTAL FUNDS	<u>336,771</u>	<u>4,364</u>	<u>341,135</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	165,479	(122,196)	(7,545)	35,738
Restricted funds				
Robertson Trust	-	(18,277)	-	(18,277)
Workshop project	44,037	(63,239)	-	(19,202)
Employment grants	2,789	(3,134)	-	(345)
Childrens Trust	2,200	(2,359)	-	(159)
Awards for All	-	(3,123)	-	(3,123)
SCVO Cyber Grant	-	(262)	-	(262)
New Connections	48,933	(38,939)	-	9,994
Foundation Scotland	3,000	(3,000)	-	-
	<u>100,959</u>	<u>(132,333)</u>	<u>-</u>	<u>(31,374)</u>
TOTAL FUNDS	<u>266,438</u>	<u>(254,529)</u>	<u>(7,545)</u>	<u>4,364</u>

18. RELATED PARTY DISCLOSURES

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

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.