

**FORTH REGIONAL SCOUT COUNCIL**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

## FORTH REGIONAL SCOUT COUNCIL

### LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

G Samson (Chairman)  
R Anderson  
C Cosgrove  
A Semple  
L McDermott  
C Campbell  
A Brown  
L Burnett  
P Santi

**Charity number (Scotland)**

SC034493

**Principal address**

32 Bobbin Wynd  
Cambusbarron  
Stirling  
FK7 9LZ

**Independent examiner**

John S Anderson CA  
French Duncan LLP trading as AAB  
Macfarlane Gray House  
Castlecraig Business Park  
Springbank Road  
Stirling  
United Kingdom  
FK7 7WT

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## **FORTH REGIONAL SCOUT COUNCIL**

### **TRUSTEES' REPORT**

#### **FOR THE YEAR ENDED 31 MARCH 2024**

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The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 and comply with the charity's governing document, 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 in the UK and Republic of Ireland (FRS 102)" (second edition - October 2019) (effective 1 January 2019).

#### **Objectives and activities**

The aim of the Scout Association is to promote the development of young people in achieving their full physical, intellectual, social and spiritual potentials, as individuals, as responsible citizens and as members of their local, national and international communities. This is achieved through providing an enjoyable and attractive scheme of progressive training, based on the Scout Promise and Law and guided by the adult leadership.

#### **Achievements and performance**

##### **Chairman's report**

The year started off well with the positive news that OSCR had agreed to a significant sum of money (c.£26k), previously restricted, as now being deemed unrestricted funds and therefore available for use for general scouting purposes within the Region. This allowed the Region to once again support / part fund training costs and other initiatives in conjunction with Districts and SHQ. One significant area of funding will be directed towards the creation and support of new Squirrel Groups.

Our Regional team was growing with the appointment of Gordon Henderson in the role of Depute Regional Commissioner alongside Regional Commissioner Paul Santi allowing us to gain focus on future priorities and demands. They had an early highlight when HRH King Charles visited the Region in July 2023 and met with Bo'ness Scouts in recognition of their 'Carbon Neutral' Hall.

I am pleased to say that the Region is in a very secure financial position, with our small levy (£1.50) covering ongoing, routine costs and able to remain unchanged since its introduction in 2017. Despite reduced 'Marquee hire' financial benefit and less income from the Region Fun Day going forward, we should still be able to play a significant role in assisting Districts, Groups and Individuals financially over coming years, whilst reducing any reliance upon the Region as we focus more on our new defined role under 'Transformation'.

In October 2023 we were made aware of a significant piece of work that was required to be undertaken by ourselves under the 'Register of Persons Holding a Controlled Interest in Land'. This was a legal requirement for us to identify, submit and register numerous relevant trustees and affected persons in relation to a significant number (31) of properties owned or leased by ourselves across the Region. Whilst this work was ideally to have been completed by 1<sup>st</sup> April 2024, the initial work continued well into the latter part of the year and will also have a significant ongoing maintenance impact in future years.

I would once again like to commend all Scouting volunteers across Forth Region who never fail to astound me with their levels of commitment and contribution to young people. I equally would like to express my appreciation to our Treasurer Bob Anderson and Secretary Carol Cosgrove for their unstinting efforts and support.

##### **Regional Commissioner's Report**

The region has had a good year in 23/24. Membership has improved for both youth and adult members and we are on track to reach pre-covid levels soon.

The region is on a sound financial footing and there is scope to be able to support more larger costing projects for the benefit of youth members.

Over the 24/25 year we will be aiming to increase outdoor opportunities for all members with investment in adventurous activity permits and potentially expanding the range of region equipment.

## **FORTH REGIONAL SCOUT COUNCIL**

### **TRUSTEES' REPORT (CONTINUED)**

#### ***FOR THE YEAR ENDED 31 MARCH 2024***

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#### **Financial review**

Scouting in the Forth Region is beginning to recover from the effects of the Covid pandemic and you will see from the Regional Commissioner's Report that numbers are now starting to rise again. We see Membership Fees began to recover following a reduction in recent years. As a result of this our Regional Levy also recovered which helped to cover the Region costs over the period. Marquee hire, which was one of our sources of income along with badge income is now moving forward again although a review of the ongoing use of the marquee, given its age, is now about to take place. The General Fund continued to be used to facilitate the gathering of money for several events, including the Barrwood Fun Day, Blair Atholl Jamboree and the World Scout Jamboree in South Korea in 2023. We operate as a conduit for most of these funds which are subsequently paid out. The Barrwood Fun Day income, after expenses, will be held for this events use in future years, although the operation of this is also under review. The granting of permission from OSCR to de-restrict all the funds held in two of our accounts was a welcome addition to our general funding which will now be used to support scouting in the region.

#### **Future plans**

The membership of the Scouts in Forth Region has recovered following the reduction seen during the Covid pandemic. It is anticipated that the numbers will continue to increase and will be hampered only by the lack of volunteers, although there are encouraging signs on this front also. There are no foreign trips planned during the coming year although it is the intention to keep this under review and two of our members will travel to Norway for Roverway in 2024. Should any trips be arranged in the near future these will be self-financing and not reliant on the Region. A review of the funds held will also take place to ensure the best use of our resources.

#### **Reserves Policy**

At the year end the general reserves were £24,066. The executive committee maintain a level of reserves to ensure that sufficient resources are available should the organisation be faced with reduced funding support. The committee considers this level to be around £5,000, which is around three months of operating expenses, plus £10,000 for potential problems with international trips.

#### **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 are given in the accounting policy 1.2.

#### **Risk Management**

The Executive are always aware of the management of risks regarding financial planning and the recent pandemic has highlighted some areas where we need to be more aware. We are conscious of the problems associated with a fall in membership and it is encouraging that this Region has been relatively successful in maintaining this at a reasonable level. In view of the low level of expenditure our main outgoings refer manly to insurance, examination and committee expenses and we will endeavour to keep these under constant review.

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

##### **Governing Document**

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

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

G Samson (Chairman)

R Anderson

C Cosgrove

A Semple

L McDermott

C Campbell

A Brown

L Burnett

P Santi

## **FORTH REGIONAL SCOUT COUNCIL**

### **TRUSTEES' REPORT (CONTINUED)**

#### **FOR THE YEAR ENDED 31 MARCH 2024**

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#### **Recruitment and appointment of trustees**

As per Constitution and Byelaws, the Forth Region Scout Council (FRSC) elects members to the Regional Executive Committee (REC) at an Annual General Meeting (AGM). Further, Districts are asked to select by their own process, often at their own AGM, a local member to stand for election to the Forth REC under the 'District Representative' provision.

- FRSC membership is all local TSA (The Scout Association) members age 18+
- Scouting actively seeks to include some members aged 18-25 to serve on the REC
- Elections to the REC are open to all members, who may all self-nominate and vote.
- Elected posts (6) outnumber Districts (4); nominated & co-opted posts also exist.
- Elected members serve a two-year REC term, and may serve two consecutive terms

#### **Management**

Scout Council is an umbrella body to support Scout Groups and Districts in Forth Region. Its affairs are managed by the Regional Executive Committee, which operates in accordance with the Rules of Association. The Executive Committee is accountable to the members of the Regional Scout Council at their Annual General Meeting. The committee consists of office-bearers, elected members and nominated members, with power to co-opt. The members named served throughout the year.

The meetings were attended also by a number of other Scouting personnel for particular meetings.

#### **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 Scotland 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 of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that 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 Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) 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.

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

.....  
**G Samson (Chairman)**  
Trustee  
Dated: .....

## **FORTH REGIONAL SCOUT COUNCIL**

### **INDEPENDENT EXAMINER'S REPORT**

#### **TO THE TRUSTEES OF FORTH REGIONAL SCOUT COUNCIL**

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I report on the financial statements of the charity for the year ended 31 March 2024, which are set out on pages 5 to 12.

#### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investments (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

#### **Basis of independent examiner's statement**

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the financial statements.

#### **Independent examiner's statement**

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
  - (ii) to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

John S Anderson CA  
French Duncan LLP trading as AAB  
Macfarlane Gray House  
Castlecraig Business Park  
Springbank Road  
Stirling  
FK7 7WT  
United Kingdom

Dated: .....

**FORTH REGIONAL SCOUT COUNCIL****STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT****FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
<b>Income from:</b>					
Charitable activities	3	116,112	-	116,112	5,118
Other trading activities	4	137,524	-	137,524	200,725
<b>Total income</b>		253,636	-	253,636	205,843
<b>Expenditure on:</b>					
<u>Charitable activities</u>					
Charitable activities	5	330,326	-	330,326	152,054
<b>Total charitable expenditure</b>		330,326	-	330,326	152,054
<b>Net movement in funds</b>		(76,690)	-	(76,690)	53,789
Fund balances at 1 April 2023		100,756	2,590	103,346	49,557
<b>Fund balances at 31 March 2024</b>		24,066	2,590	26,656	103,346

The statement of financial activities includes all gains and losses recognised in the year.

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



**FORTH REGIONAL SCOUT COUNCIL****BALANCE SHEET****AS AT 31 MARCH 2024**

	Notes	2024 £	£	2023 £	£
<b>Current assets</b>					
Stocks	10	1,325		302	
Debtors	11	5,391		120,358	
Cash at bank and in hand		188,866		93,560	
		<u>195,582</u>		<u>214,220</u>	
<b>Creditors: amounts falling due within one year</b>	12	<u>(168,926)</u>		<u>(110,874)</u>	
Net current assets			<u>26,656</u>		<u>103,346</u>
<b>Income funds</b>					
Restricted funds	14		2,590		2,590
Unrestricted funds	15		24,066		100,756
			<u>26,656</u>		<u>103,346</u>

The financial statements were approved by the Trustees on .....

.....  
G Samson (Chairman)  
**Trustee**

.....  
R Anderson  
**Trustee**

## **FORTH REGIONAL SCOUT COUNCIL**

### **NOTES TO THE FINANCIAL STATEMENTS**

#### ***FOR THE YEAR ENDED 31 MARCH 2024***

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#### **1 Accounting policies**

##### **Charity information**

Forth Regional Scout Council is a unincorporated association. The principal office is 32 Bobbin Wynd, Cambusbarron, Stirling, FK7 9LZ.

##### **1.1 Accounting convention**

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

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

##### **1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### **1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

##### **1.4 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.

###### Donations and similar income

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.

###### Income from charitable activities

Income from charitable activities includes income from activities or where entitlement is subject to specific performance conditions is recognised as earned (as the related service is provided).

## **FORTH REGIONAL SCOUT COUNCIL**

### **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

#### **FOR THE YEAR ENDED 31 MARCH 2024**

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#### **1 Accounting policies**

**(Continued)**

##### **1.5 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. All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure. All costs have been directly attributed to one of the functional categories of resources expended in the Statement of Financial Activities, the charity is not registered for VAT and accordingly expenditure is shown gross.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs incurred directly in support of expenditure on the objects of the Charity. Governance costs are those incurred in connection with administration of the Charity and compliance with constitutional and statutory requirements.

##### **1.6 Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

##### **1.7 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.

##### **1.8 Employee benefits**

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

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

##### **1.9 Foreign exchange**

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation in the period are included in profit or loss.

#### **2 Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of 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.

**FORTH REGIONAL SCOUT COUNCIL****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2024****3 Income from charitable activities**

	<b>Unrestricted funds 2024 £</b>	<b>Unrestricted funds 2023 £</b>
Sale of goods	1,440	173
Services provided under contract	114,672	4,945
	<u>116,112</u>	<u>5,118</u>

**4 Income from other trading activities**

	<b>Unrestricted funds 2024 £</b>	<b>Unrestricted funds 2023 £</b>
Non-charitable trading activities	1,050	1,550
Sponsorships and social lotteries	136,474	136,027
Other income	-	63,148
	<u>137,524</u>	<u>200,725</u>

**5 Charitable activities**

	<b>2024 £</b>	<b>2023 £</b>
Insurance	1,177	1,337
Sundries	327	418
Other scouting activities	164,191	14,821
Website development	259	240
Travel and international event costs	-	521
Training	843	1,349
Scout association dues	161,653	131,475
	<u>328,450</u>	<u>150,161</u>
Share of governance costs (see note 6)	1,876	1,893
	<u>330,326</u>	<u>152,054</u>

**FORTH REGIONAL SCOUT COUNCIL****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2024****6 Support costs allocated to activities**

	<b>2024</b>	<b>2023</b>
	£	£
Governance costs	1,876	1,893
	<u>1,876</u>	<u>1,893</u>
<b>Analysed between:</b>		
Charitable activities	1,876	1,893
	<u>1,876</u>	<u>1,893</u>

**7 Net movement in funds**

	<b>2024</b>	<b>2023</b>
	£	£
The net movement in funds is stated after charging/(crediting):		
	<u>          </u>	<u>          </u>

**8 Trustees**

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

**9 Taxation**

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

**10 Stocks**

	<b>2024</b>	<b>2023</b>
	£	£
Stock	1,325	302
	<u>1,325</u>	<u>302</u>

**11 Debtors**

	<b>2024</b>	<b>2023</b>
	£	£
<b>Amounts falling due within one year:</b>		
Prepayments and accrued income	5,391	120,358
	<u>5,391</u>	<u>120,358</u>

**12 Creditors: amounts falling due within one year**

	<b>2024</b>	<b>2023</b>
	£	£
	<b>Notes</b>	
Deferred income	<b>13</b>	108,891
Other creditors		351
Accruals		1,632
		<u>110,874</u>
		<u>168,926</u>

**FORTH REGIONAL SCOUT COUNCIL****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2024****13 Deferred income**

	<b>2024</b>	<b>2023</b>
	£	£
Other deferred income	5,569	108,891
	<u>5,569</u>	<u>108,891</u>

Deferred income is included in the financial statements as follows:

	<b>2024</b>	<b>2023</b>
	£	£
Deferred income is included within:		
Current liabilities	5,569	108,891
	<u>5,569</u>	<u>108,891</u>
Movements in the year:		
Deferred income at 1 April 2023	108,891	21,530
Released from previous periods	(108,891)	(120)
Resources deferred in the year	5,569	87,481
	<u>5,569</u>	<u>87,481</u>
Deferred income at 31 March 2024	<u>5,569</u>	<u>108,891</u>

Deferred income relates to income for an event to be held in the 2024-2025 financial year.

**14 Restricted funds**

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	<b>At 1 April</b>	<b>Transfers</b>	<b>At 31 March</b>
	<b>2023</b>		<b>2024</b>
	£	£	£
Sir Ian Bolton Trust	2,590	-	2,590
	<u>2,590</u>	<u>-</u>	<u>2,590</u>
<b>Previous year:</b>	<b>At 1 April</b>	<b>Transfers</b>	<b>At 31 March</b>
	<b>2022</b>		<b>2023</b>
	£	£	£
Zambia fund	4,655	(4,655)	-
International fund	22,478	(22,478)	-
Sir Ian Bolton Trust	2,590	-	2,590
	<u>29,723</u>	<u>(27,133)</u>	<u>2,590</u>

**FORTH REGIONAL SCOUT COUNCIL****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2024****14 Restricted funds****(Continued)**

The Zambia fund is for projects held in Zambia.

The International fund is held for international trips during the year.

The Sir Ian Bolton Trust fund is held to financially support Scout and Rover members to achieve their full potential as leaders. Spending is restricted to accrued interest.

Transfers - permission was sought and received from OSCR to transfer restricted funds into the general fund.

**15 Unrestricted funds**

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

	<b>At 1 April 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 31 March 2024</b>
	£	£	£	£	£
General funds	100,757	253,635	(330,326)	-	24,066
General funds	(1)	1	-	-	-
	<u>100,756</u>	<u>253,636</u>	<u>(330,326)</u>	<u>-</u>	<u>24,066</u>
<b>Previous year:</b>	<b>At 1 April 2022</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 31 March 2023</b>
	£	£	£	£	£
General funds	19,834	205,843	(152,054)	27,133	100,756
	<u>19,834</u>	<u>205,843</u>	<u>(152,054)</u>	<u>27,133</u>	<u>100,756</u>

**16 Analysis of net assets between funds**

	<b>Unrestricted fund 2024</b>	<b>Restricted funds 2024</b>	<b>Total 2024</b>	<b>Unrestricted fund 2023</b>	<b>Restricted funds 2023</b>	<b>Total 2023</b>
	£	£	£	£	£	£
Fund balances at 31 March 2024 are represented by:						
Current assets/(liabilities)	24,066	2,590	26,656	100,756	2,590	103,346
	<u>24,066</u>	<u>2,590</u>	<u>26,656</u>	<u>100,756</u>	<u>2,590</u>	<u>103,346</u>

**17 Related party transactions**

There were no disclosable related party transactions during the year (2023 - none).