

Charity registration number 515681 (England and Wales)

DANE VALLEY SCOUT GROUP
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

DANE VALLEY SCOUT GROUP

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs D Marshall Mr A Brown Mr G Smith Mr B P Plant Mrs J L Williams Mrs M M Borg-Heffernan Mr P Green	(Appointed 13 June 2024) (Appointed 13 June 2024) (Appointed 1 December 2024)
Charity number (England and Wales)	515681	
Principal address	Dane Valley Scout Headquarters Rope Walk Congleton Cheshire CW12 1HN	
Independent examiner	Amanda Grint, FCCA Hammond McNulty LLP Bank House Market Square Congleton Cheshire England CW12 1ET	

DANE VALLEY SCOUT GROUP

CONTENTS

	Page
Trustees' report	1 - 2
Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 15

DANE VALLEY SCOUT GROUP

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the rules of the Scout Association, the Charities Act 2011 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)" (effective 1 January 2019).

Objectives and activities

The scout group is open to all young people from the age of 4 years old who are willing to make the scout law and promise. Scouting aims to help young people achieve their full physical, intellectual, spiritual potential as individuals, citizens and as members of their local, national and international communities through a developed programme of activities and challenges.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

The transition away from the previous Exec Board to Trustee Board has now settled and the group is operating under the new regime. The Trustees meet every 3 months to ensure the group functions correctly in line with Scouting Policy, Organisation and Rules.

Over the last 12 months there has been an investment in the buildings with a modern central heating system, replacement of light fittings and redecorating throughout.

The Trustees wish to thank the leaders and volunteers throughout the group who have worked tirelessly to ensure our young people receive high quality Scouting programmes and activities. The Trustees also wish to extend their heartfelt thanks to Neil and Marge Dutton who, having moved away from the area have stepped down from their roles of Group Lead Volunteer and Lead Cub Volunteer after more than 40 years' service to the group, and the District."

Financial review

The group remains strong financially enabling the trustees to plan and continue a scheme of refurbishment and updating of the 35 year old buildings to help maintain the income stream from the users of the facilities.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to twelve month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

At the 31 December 2024 the Group held unrestricted reserves of £134,352 in cash at bank and in hand.

Structure, governance and management

The Group is a trust established under its rules which are common to all Scout groups. Trustees are appointed in accordance with Policy, Organisation and Rules of the Scout Association.

DANE VALLEY SCOUT GROUP

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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

Mr N Dutton	(Resigned 9 December 2024)
Mrs D Marshall	
Mrs M Dutton	(Resigned 9 January 2025)
Mr A Brown	
Mr J Mitcheson	(Resigned 21 April 2025)
Mr M Amies	(Resigned 13 June 2024)
Mr C Pepper	(Resigned 13 June 2024)
Mr G Smith	
Mr B P Plant	
Mrs J L Williams	(Appointed 13 June 2024)
Mrs M M Borg-Heffernan	(Appointed 13 June 2024)
Mr P Green	(Appointed 1 December 2024)

Recruitment and appointment of trustees

The trustees are appointed and approved at the annual meeting of the Group Scout Council and comprise elected, nominated and co opted personnel and include representatives of each sections of the group.

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



Mr B P Plant

Trustee

Date: 12/5/2025

DANE VALLEY SCOUT GROUP

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DANE VALLEY SCOUT GROUP

I report to the trustees on my examination of the financial statements of Dane Valley Scout Group (the charity) for the year ended 31 December 2024.

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.

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

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
- 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 financial statements set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 financial statements to be reached.



Amanda Grint, FCCA
Hammond McNulty LLP
Bank House
Market Square
Congleton
Cheshire
CW12 1ET
England
Date: 21/6/2025

DANE VALLEY SCOUT GROUP

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income from:			
Donations and legacies	3	3,055	655
Charitable activities	4	39,179	42,131
Investments	5	2,081	1,353
Total income		<u>44,315</u>	<u>44,139</u>
Expenditure on:			
Charitable activities	6	42,134	35,912
Other expenditure	11	110	107
Total expenditure		<u>42,244</u>	<u>36,019</u>
Net income and movement in funds		<u>2,071</u>	<u>8,120</u>
Reconciliation of funds:			
Fund balances at 1 January 2024		416,539	408,419
Fund balances at 31 December 2024		<u>418,610</u>	<u>416,539</u>

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

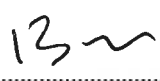
DANE VALLEY SCOUT GROUP

BALANCE SHEET

AS AT 31 DECEMBER 2024

		2024		2023	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	13		286,918		288,715
Current assets					
Debtors	14	150		-	
Cash at bank and in hand		134,352		130,307	
		<u>134,502</u>		<u>130,307</u>	
Creditors: amounts falling due within one year	15	<u>(2,810)</u>		<u>(2,483)</u>	
Net current assets			<u>131,692</u>		<u>127,824</u>
Total assets less current liabilities			<u>418,610</u>		<u>416,539</u>
The funds of the charity					
Unrestricted funds	17		<u>418,610</u>		<u>416,539</u>
			<u>418,610</u>		<u>416,539</u>

The financial statements were approved by the trustees on 8/5/2025


.....
Mr B P Plant
Trustee

DANE VALLEY SCOUT GROUP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Charity information

Dane Valley Scout Group is a trust established under its rules which are common to all Scout groups. Trustees are appointed in accordance with Policy, Organisation and Rules of the Scout Association..

1.1 Accounting convention

The financial statements have been prepared in accordance with the rules of the Scout Association, the Charities Act 2011, 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 charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

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.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

DANE VALLEY SCOUT GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

1.5 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 are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Not depreciated
Plant and equipment	10% reducing balance
Fixtures and fittings	10% reducing balance
Computers	33% reducing balance
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

DANE VALLEY SCOUT GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 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.

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.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	2,555	655
Grants	500	-
	<u>3,055</u>	<u>655</u>

DANE VALLEY SCOUT GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

3	Income from donations and legacies	(Continued)	
		Unrestricted funds 2024 £	Unrestricted funds 2023 £
	Donations and gifts		
	Donations	2,555	655
		<u>2,555</u>	<u>655</u>
		<u><u>2,555</u></u>	<u><u>655</u></u>
4	Income from charitable activities		
		Unrestricted funds 2024 £	Unrestricted funds 2023 £
	Group		
	Charitable rental income	14,273	16,166
	Other income	-	627
	Beavers		
	Membership fees	2,885	2,724
	Group and section activities	708	705
	Other income	99	138
	Cubs		
	Membership fees	4,487	3,914
	Group and section activities	194	784
	Camps income	5,750	6,753
	Scouts		
	Membership fees	5,270	5,030
	Group and section activities	956	149
	Camps income	3,260	4,923
	Admissions	30	190
	Other income	-	28
	Squirrels		
	Membership fees	1,267	-
		<u>39,179</u>	<u>42,131</u>
		<u><u>39,179</u></u>	<u><u>42,131</u></u>

DANE VALLEY SCOUT GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	2,081	1,353

6 Expenditure on charitable activities

	Group 2024 £	Beavers 2024 £	Cubs 2024 £	Scouts 2024 £	Squirrels 2024 £	Total 2024 £
Direct costs						
Depreciation and impairment	1,797	-	-	-	-	1,797
Subscriptions paid to HQ county and district	4,689	-	-	-	-	4,689
Insurance	2,129	-	-	-	-	2,129
Light, heat and water	4,594	-	-	-	-	4,594
Telephone	856	-	-	-	-	856
Repairs and renewals	7,221	-	-	-	-	7,221
Vehicle and transport costs	237	-	-	-	-	237
Group and section activities	282	1,059	995	1,940	320	4,596
Camp expenditure	2,085	-	4,906	2,849	-	9,840
Equipment	-	-	61	1,463	-	1,524
Sundries	3,453	104	398	-	61	4,016
	<u>27,343</u>	<u>1,163</u>	<u>6,360</u>	<u>6,252</u>	<u>381</u>	<u>41,499</u>
Share of support and governance costs (see note 7)						
Governance	635	-	-	-	-	635
	<u>27,978</u>	<u>1,163</u>	<u>6,360</u>	<u>6,252</u>	<u>381</u>	<u>42,134</u>
Analysis by fund						
Unrestricted funds	<u>27,978</u>	<u>1,163</u>	<u>6,360</u>	<u>6,252</u>	<u>381</u>	<u>42,134</u>

DANE VALLEY SCOUT GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

6 Expenditure on charitable activities	(Continued)				
Previous year:	Group 2023 £	Beavers 2023 £	Cubs 2023 £	Scouts 2023 £	Total 2023 £
Direct costs					
Depreciation and impairment	2,121	23	23	-	2,167
Subscriptions paid to HQ county and district	3,869	-	-	-	3,869
Insurance	2,132	-	-	-	2,132
Light, heat and water	4,286	-	-	-	4,286
Telephone	506	-	-	-	506
Repairs and renewals	3,039	-	-	-	3,039
Vehicle and transport costs	1,255	91	-	-	1,346
Group and section activities	121	1,391	1,921	1,907	5,340
Camp expenditure	-	-	6,097	3,932	10,029
Equipment	-	-	265	121	386
Sundries	1,910	1	313	-	2,224
	<u>19,239</u>	<u>1,506</u>	<u>8,619</u>	<u>5,960</u>	<u>35,324</u>
Share of support and governance costs (see note 7)					
Governance	588	-	-	-	588
	<u>19,827</u>	<u>1,506</u>	<u>8,619</u>	<u>5,960</u>	<u>35,912</u>
Analysis by fund					
Unrestricted funds	<u>19,827</u>	<u>1,506</u>	<u>8,619</u>	<u>5,960</u>	<u>35,912</u>
7 Support costs allocated to activities				Group 2024 £	Total 2023 £
Governance				635	588
				<u>635</u>	<u>588</u>
Governance costs comprise:				2024 £	2023 £
Audit fees				635	588
				<u>635</u>	<u>588</u>

DANE VALLEY SCOUT GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

8	Net movement in funds	2024	2023
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the independent examination of the charity's financial statements	635	588
	Depreciation of owned tangible fixed assets	1,797	2,167
		<u> </u>	<u> </u>

9 Trustees

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

10 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
Total	-	-
	<u> </u>	<u> </u>

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

11 Other expenditure

	Unrestricted	Unrestricted
	funds	funds
	2024	2023
	£	£
Financing costs	110	107
	<u> </u>	<u> </u>

12 Taxation

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

DANE VALLEY SCOUT GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

13 Tangible fixed assets

	Freehold land and buildings £	Plant and equipment £	Fixtures and fittings £	Computers £	Motor vehicles £	Total £
Cost						
At 1 January 2024	275,000	8,354	8,476	695	11,500	304,025
At 31 December 2024	275,000	8,354	8,476	695	11,500	304,025
Depreciation and impairment						
At 1 January 2024	-	2,957	2,981	601	8,771	15,310
Depreciation charged in the year	-	538	548	31	680	1,797
At 31 December 2024	-	3,495	3,529	632	9,451	17,107
Carrying amount						
At 31 December 2024	275,000	4,859	4,947	63	2,049	286,918
At 31 December 2023	275,000	5,397	5,495	94	2,729	288,715

14 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Prepayments and accrued income	150	-

15 Creditors: amounts falling due within one year

	Notes	2024 £	2023 £
Deferred income	16	2,175	1,895
Accruals		635	588
		2,810	2,483

16 Deferred income

	2024 £	2023 £
Other deferred income	2,175	1,895

Deferred income is included in the financial statements as follows:

DANE VALLEY SCOUT GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

16 Deferred income

(Continued)

	2024 £	2023 £
Deferred income is included within:		
Current liabilities	2,175	1,895
Movements in the year:		
Deferred income at 1 January 2024	1,895	1,590
Released from previous periods	(1,895)	(1,590)
Resources deferred in the year	2,175	1,895
Deferred income at 31 December 2024	2,175	1,895

17 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.

	At 1 January 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 December 2024 £
Beavers	5,662	3,691	(1,333)	(1,360)	6,660
Cubs	9,117	5,115	(1,454)	(2,370)	10,408
Scouts	11,770	9,516	(7,545)	(2,180)	11,561
Camp fund	10,705	5,595	(5,056)	-	11,244
Squirrels	-	1,767	(380)	(210)	1,177
General funds	379,285	18,631	(26,476)	6,120	377,560
	<u>416,539</u>	<u>44,315</u>	<u>(42,244)</u>	<u>-</u>	<u>418,610</u>
Previous year:	At 1 January 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 December 2023 £
Insurance fund	2,500	-	-	(2,500)	-
Minibus fund	1,000	-	-	(1,000)	-
Beavers	4,740	3,567	(1,506)	(1,139)	5,662
Cubs	10,007	11,451	(8,619)	(3,722)	9,117
Scouts	7,869	10,320	(5,960)	(459)	11,770
Camp fund	8,096	11,676	(10,029)	962	10,705
General funds	374,207	7,125	(9,905)	7,858	379,285
	<u>408,419</u>	<u>44,139</u>	<u>(36,019)</u>	<u>-</u>	<u>416,539</u>

DANE VALLEY SCOUT GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

18 Related party transactions

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