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## FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

### NOTES TO THE FINANCIAL STATEMENTS (continued)

#### 25. HOUSING STOCK

The number of units of accommodation in management at the year end was:-	2021 No.	2020 No.
General needs	742	742
Shared ownership	9	10
	<u>751</u>	<u>752</u>

#### 26. RELATED PARTY TRANSACTIONS

Members of the Management Committee are related parties of the Association as defined by Financial Reporting Standard 102.

Any transactions between the Association and any entity with which a Management Committee member has a connection with is made at arm's length and is under normal commercial terms.

Transactions with Management Committee members (and their close family) were as follows:

	2021 £	2020 £
Rent received from tenants on the Management Committee and their close family members	<u>14,365</u>	<u>20,404</u>

At the year end total rent arrears owed by the tenant members on the Management Committee (and their close family) were £179 (2020 - £912).

Members of the Management Committee who are tenants	3	5
Members of the Management Committee who are local councillors	1	1