

Charity registration number 1095275

Company registration number 04366182 (England and Wales)

NORTHSIDE COMMUNITY CENTRE LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 MARCH 2024

NORTHSIDE COMMUNITY CENTRE LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs B Dixon Mr G Dixon Mr R Torney
Charity number	1095275
Company number	04366182
Principal address	Trinity Drive Northside Workington Cumbria CA14 1AX
Registered office	Trinity Drive Northside Workington Cumbria CA14 1AX
Independent examiner	Armstrong Watson LLP Carleton House 136 Gray Street Workington Cumbria CA14 2LU

NORTHSIDE COMMUNITY CENTRE LIMITED

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NORTHSIDE COMMUNITY CENTRE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 30 MARCH 2024

The trustees present their annual report and financial statements for the year ended 30 March 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 Companies Act 2006 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 charity's objective is to promote the benefit of the inhabitants of the Northside Ward of Workington without distinction of sex, sexual orientation, race or of political, religious or other opinions, by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interest of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants.

Public benefit

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

Activities

Activities include bingo, community activities, weekly lunch service, children's activities, printing, copying and ICT access and support for local residents. The charity provides valuable signposting for local residents, venue and room hire as a source of income, as well as coordinating trips and local celebration events for the estate. There is also a community shop and a Credit Union collection point.

Financial review

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 between three and six 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.

Structure, governance and management

The charity is a company limited by guarantee.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mrs B Dixon

Mr G Dixon

Mr R Torney

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


Gary Dixon (Dec 23 2024 10:28 GMT)

Mr G Dixon

Trustee

20 December 2024

NORTHSIDE COMMUNITY CENTRE LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF NORTHSIDE COMMUNITY CENTRE LIMITED

I report to the trustees on my examination of the financial statements of Northside Community Centre Limited (the charity) for the year ended 30 March 2024.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, 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

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 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 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; or
- 4 the financial statements 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 financial statements 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 financial statements to be reached.

Steven Kirkbride

Steven Kirkbride (Dec 20, 2024 16:21 GMT)

Steven Kirkbride BFP ACA ATT MAAT

Armstrong Watson LLP

Carleton House

136 Gray Street

Workington

Cumbria

CA14 2LU

Dated: 20 December 2024

NORTHSIDE COMMUNITY CENTRE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 MARCH 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income and endowments from:							
Donations and legacies	2	1,200	6,924	8,124	4,505	40	4,545
Other trading activities	3	32,882	-	32,882	21,022	-	21,022
Investments	4	-	-	-	7	-	7
Other income	5	191	-	191	202	-	202
Total income		34,273	6,924	41,197	25,736	40	25,776
Expenditure on:							
Charitable activities	6	35,519	4,293	39,812	30,877	40	30,917
Total expenditure		35,519	4,293	39,812	30,877	40	30,917
Net income/(expenditure)		(1,246)	2,631	1,385	(5,141)	-	(5,141)
Transfers between funds		1,331	(1,331)	-	-	-	-
Net movement in funds	7	85	1,300	1,385	(5,141)	-	(5,141)
Reconciliation of funds:							
Fund balances at 31 March 2023		2,846	1,331	4,177	7,987	1,331	9,318
Fund balances at 30 March 2024		2,931	2,631	5,562	2,846	1,331	4,177

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

NORTHSIDE COMMUNITY CENTRE LIMITED

BALANCE SHEET

AS AT 30 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	11		1,986		2,337
Current assets					
Stocks	12	667		641	
Debtors	13	58		1,681	
Cash at bank and in hand		15,345		4,604	
		16,070		6,926	
Creditors: amounts falling due within one year	14	(12,494)		(5,086)	
Net current assets			3,576		1,840
Total assets less current liabilities			5,562		4,177
The funds of the charity					
Restricted income funds	15	2,631		1,331	
Unrestricted funds	16	2,931		2,846	
		5,562		4,177	

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 March 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 20 December 2024


Gary Dixon (Dec 23 2024 10:28 GMT)

Mr G Dixon
Trustee

Company registration number 04366182 (England and Wales)

NORTHSIDE COMMUNITY CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 MARCH 2024

1 Accounting policies

Charity information

Northside Community Centre Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is Trinity Drive, Northside, Workington, Cumbria, CA14 1AX.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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)". 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 revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. 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.

NORTHSIDE COMMUNITY CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 MARCH 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:

Plant and equipment	15% reducing balance basis
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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 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 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.

NORTHSIDE COMMUNITY CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 MARCH 2024

1 Accounting policies

(Continued)

1.10 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.

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.

1.11 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 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	1,200	-	1,200	4,505	-	4,505
Grants	-	6,924	6,924	-	40	40
	<u>1,200</u>	<u>6,924</u>	<u>8,124</u>	<u>4,505</u>	<u>40</u>	<u>4,545</u>

NORTHSIDE COMMUNITY CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 MARCH 2024

2 Income from donations and legacies (Continued)

3 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Community shop income	10,619	10,251
Room hire	18,805	9,540
Solar panels	3,458	1,231
	<hr/>	<hr/>
Other trading activities	32,882	21,022
	<hr/>	<hr/>

4 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	-	7
	<hr/>	<hr/>

5 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Other income	191	202
	<hr/>	<hr/>

NORTHSIDE COMMUNITY CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 MARCH 2024

6 Expenditure on charitable activities

	Charitable expenditure unrestricted	Charitable expenditure restricted	Total	Charitable expenditure unrestricted	Charitable expenditure restricted	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Direct costs						
Staff costs	10,018	1,119	11,137	8,209	-	8,209
Depreciation and impairment	351	-	351	412	-	412
Rates and water	532	-	532	1,227	-	1,227
Insurance	1,249	-	1,249	1,632	-	1,632
Heat and light	7,781	-	7,781	3,187	-	3,187
Telephone	1,096	-	1,096	884	-	884
Repairs	358	-	358	26	-	26
General expenses	3,892	-	3,892	2,022	40	2,062
Community shop purchases	7,652	-	7,652	8,813	-	8,813
Licenses and subscriptions	1,371	-	1,371	1,184	-	1,184
Activity costs	128	-	128	5	-	5
Lift service contract	(1,248)	-	(1,248)	648	-	648
Feed and read purchases	857	-	857	1,354	-	1,354
Accountancy fees	1,482	-	1,482	1,274	-	1,274
FareShare purchases	-	3,174	3,174	-	-	-
	<u>35,519</u>	<u>4,293</u>	<u>39,812</u>	<u>30,877</u>	<u>40</u>	<u>30,917</u>
Analysis by fund						
Unrestricted funds	35,519	-	35,519	30,877	-	30,877
Restricted funds	-	4,293	4,293	-	40	40
	<u>35,519</u>	<u>4,293</u>	<u>39,812</u>	<u>30,877</u>	<u>40</u>	<u>30,917</u>

7 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	<u>351</u>	<u>412</u>

8 Trustees

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

NORTHSIDE COMMUNITY CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 MARCH 2024

9 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	2	1

Employment costs

	2024 £	2023 £
Wages and salaries	11,137	8,209

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

10 Taxation

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

11 Tangible fixed assets

	Plant and equipment £
Cost	
At 31 March 2023	18,742
At 30 March 2024	18,742
Depreciation and impairment	
At 31 March 2023	16,405
Depreciation charged in the year	351
At 30 March 2024	16,756
Carrying amount	
At 30 March 2024	1,986
At 30 March 2023	2,337

12 Stocks

	2024 £	2023 £
Finished goods and goods for resale	667	641

NORTHSIDE COMMUNITY CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 MARCH 2024

13 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Trade debtors	58	1,681
	<u>58</u>	<u>1,681</u>

14 Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	2,523	826
Other creditors	1,322	-
Accruals and deferred income	8,649	4,260
	<u>12,494</u>	<u>5,086</u>

NORTHSIDE COMMUNITY CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 MARCH 2024

15 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.

	Movement in funds				Movement in funds			
	Balance at 31 March 2022	Incoming resources	Resources expended	Balance at 31 March 2023	Incoming resources	Resources expended	Transfers	Balance at 30 March 2024
	£	£	£	£	£	£	£	£
Sellafield Charity Snowball	1,331	-	-	1,331	-	-	(1,331)	-
FareShare	-	-	-	-	3,174	(3,174)	-	-
Iggesund	-	40	(40)	-	-	-	-	-
GDP	-	-	-	-	3,750	(1,119)	-	2,631
	<u>1,331</u>	<u>40</u>	<u>(40)</u>	<u>1,331</u>	<u>6,924</u>	<u>(4,293)</u>	<u>(1,331)</u>	<u>2,631</u>

NORTHSIDE COMMUNITY CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 MARCH 2024

16 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 31 March 2023 £	Incoming resources £	Resources expended £	Transfers £	At 30 March 2024 £
General funds	2,846	34,273	(35,519)	1,331	2,931
	<u>2,846</u>	<u>34,273</u>	<u>(35,519)</u>	<u>1,331</u>	<u>2,931</u>
Previous year:	At 31 March 2022 £	Incoming resources £	Resources expended £	Transfers £	At 30 March 2023 £
General funds	7,987	25,736	(30,877)	-	2,846
	<u>7,987</u>	<u>25,736</u>	<u>(30,877)</u>	<u>-</u>	<u>2,846</u>

17 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fund balances at 30 March 2024 are represented by:			
Tangible assets	655	1,331	1,986
Current assets/(liabilities)	2,276	1,300	3,576
	<u>2,931</u>	<u>2,631</u>	<u>5,562</u>
	<u>2,931</u>	<u>2,631</u>	<u>5,562</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 30 March 2023 are represented by:			
Tangible assets	1,006	1,331	2,337
Current assets/(liabilities)	1,840	-	1,840
	<u>2,846</u>	<u>1,331</u>	<u>4,177</u>
	<u>2,846</u>	<u>1,331</u>	<u>4,177</u>

18 Related party transactions

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

Mr G Dixon
Northside Community Centre Limited
Trinity Drive
Northside
Workington
Cumbria
CA14 1AX

Date: 20 December 2024
Please ask for: Laura Rumney
Our Ref: 2869/18(77122/L)
Your Ref:
T: 01900 68311
e: laura.rumney@armstrongwatson.co.uk

Dear Mr Dixon

**Northside Community Centre Limited
Accounts for the year ended 30 March 2024**

We have completed the preparation of the accounts of the above company for the period ended 30 March 2024.

We enclose the following documents which require your attention before being returned to us:

1. AW Approval copy of the Financial Statements

If you have any queries or require any further information please do not hesitate to contact us.

Yours sincerely

Steven Kirkbride
Steven Kirkbride (Dec 20, 2024 16:21 GMT)

Steven Kirkbride
Partner
For and on behalf of Armstrong Watson LLP

Armstrong Watson
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