

COMPANY REGISTRATION NUMBER: 06654712
CHARITY REGISTRATION NUMBER: 1128934

Think Ahead Community Stroke Group
Company Limited by Guarantee
Financial Statements
Year Ended 31 March 2024

Think Ahead Community Stroke Group
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 March 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

Reference and administrative details

Registered charity name Think Ahead Community Stroke Group

Charity registration number 1128934

Company registration number 06654712

Trustees William Neville Andrews
Mavis Thomas
Jean Anne Houghton
Linda Mary Monaghan
Linda Valerie Agnew

Company Secretary Carol Sankey

Registered office Ashland House
Manchester Road
Ince
Wigan
WN2 2DX

Accountants EKWilliams Accountants Limited
Chartered Accountants
No1 Pavilion Square,
Cricketers Way,
Westhoughton,
Bolton,
BL5 3AJ

Think Ahead Community Stroke Group

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Charitable objectives and activities

The trustees confirm that they have complied with the duty in Section 4 of the Charities Act 2006 to have due regard for the Charity Commission's guidance on public benefit.

The principle activity of the charitable company is to improve the quality of the lives of stroke survivors, their carers and families across Wigan and Leigh. The charity also aims to promote awareness of stroke care across the community.

There have been no material changes in the objectives of the charity. The governing document is memorandum and articles for a Company Limited by Guarantee and not having share capital.

The accounts comply with current statutory requirements and with the requirements of Charity's Governing Document.

Directors and Trustees

The following directors of the charitable company, who are also the trustees for the purpose of charity law, served during the year:-

Howard Michael Aspinall	(Director/Trustee/Chairman)
William Neville Andrews	(Director/Trustee/Treasurer)
Mavis Thomas	(Director/Trustee)
Jean Anne Houghton	(Director/Trustee)

Responsibilities of the Directors and Trustees

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing the 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 UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to
- presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the

Think Ahead Community Stroke Group

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Achievements and performance

The year 2023 – 2024 has, once again, been a busy year for the charity with lots of challenges and fruitful achievements.

In June 2023 the refurbishment of our new office space and activities area was completed. This has given a greater opportunity to develop our offer of support further and the feedback from beneficiaries, and partner organisations, has been very positive.

Throughout the year we have continued to meet senior representatives within our Stroke Collaborative Steering Group, and they have all welcomed the opportunity to gain a greater knowledge and understanding of each organisation. Through this an increase in partnership working has been created and opportunities of joint working embraced.

Our digital monthly newsletter continues to be a valuable tool for our colleagues in health and social care services and gives everyone a clearer understanding of our unique offer of support. The distribution list has continued to grow throughout the year which has led to an increase in referrals from other services across the Borough.

We continue to promote our offer of support to GP surgeries and there has been opportunity to meet with some Practice Managers, Care Co-ordinators and Link Workers. A piece of development work will be carried out in the new year to further enhance the partnership work done to-date.

Both our educational programmes, Stepping Stones and Wellbeing have continued to be developed and rolled out throughout the year. Local Stroke Survivors, their Carers and families have been supported to gain a clearer understanding of Stroke and the community services available following the initial trauma of Stroke.

Development work has continued through our 5-year project (National Lottery Community Funding) and long-term social and practical activities have been delivered accordingly. Recruitment of two new beneficiary volunteers for our vibrant Music Group, is just one of the many social activities, which has gone from strength to strength, both in attendee numbers, and a positive impact.

Listening to a wide selection of beneficiaries has meant the development and commencement of several other social and practical activities. One such development is an indoor Fishing Group which has given everyone an opportunity to meet regularly throughout the winter months. Experience and tips have been shared and plans are underway to use a new, easy access local venue throughout the 2024 fishing season. This will give our beneficiaries a unique opportunity to put knowledge gained into practice.

Through this year's focus work we identified the need for additional Carers support with Living Grief and Emergency Planning / Forward Planning. To meet these needs, we have set-up both a Carers Working Group and Steering Group and these each contain beneficiaries with valuable shared-life

Think Ahead Community Stroke Group

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

experience.

We continue to work in collaboration with Greater Manchester Neurorehabilitation and Integrated Stroke Delivery Network and we represent the voluntary sector at their regular CEG (Clinical Effectiveness Group) meetings.

Our reach continues to be extended through awareness raising via our website and all social media platforms. As always, a monthly newsletter is forwarded to the homes of all our beneficiaries outlining our offer of support. Many new, and some existing beneficiaries, have taken up the option to receive this digitally and we will continue to encourage this in the future.

Through our solely owned subsidiary Company, Think Ahead Property Ltd, we have continued to develop our 'Wellbeing Hub' providing affordable space to local organisations.

As always, we remain true to our ethos which began over 24-years ago, and we would like to thank those who support and fund our charity. We also send sincere thanks and gratitude to all our volunteers, staff and partner organisations for their continued dedication and support.

Financial review

Review of the financial position at the end of the accounting period

Total income during the year was £250,066 (2023: £261,772).

Total expenditure amounted to £132,914 (2023: £142,520).

Overall, a surplus of £117,152 (2023: £119,251) was made for the year and a detailed breakdown of the income and expenditure forms part of the notes to the accounts.

Reserves Policy and going concern

The trustees have adopted a reserves policy which they consider appropriate to enable the charity to meet its developing commitments and obligations. To this end the charity policy is to retain funds equivalent to approximately 9 month's staff and administration costs.

The directors have assessed the financial performance of the charity for the year ended 31 March 2024 and its position at the year end and have concluded that the charity has enough financial reserves to be able to continue to operate for at least 12 months from signing the accounts.

Plans for future periods

Think Ahead Stroke remains committed to continued development and, during the year, we will strive to recruit additional Board members with diverse skills and experience.

In response to our previous year's focus and evaluation work we will advance and improve our social, practical and educational activities. Additional volunteers, with appropriate skills and experience, will be recruited.

An emphasis will also be placed on supporting those into volunteering roles with personal experience of Stroke. Everyone's shared-life experience will, as always, be highly valued within Think Ahead.

Think Ahead Community Stroke Group

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Further development work will continue and, as always, through consultation with beneficiaries. A variety of methods and formats will be used to ensure a diverse range of information is gathered.

We will advance previous work undertaken with local GP surgeries and make sure promotion of FAST and healthy lifestyle choices are at the forefront of this work. In each surgery we will ensure frontline staff have up-to-date knowledge about all Think Ahead's varied programmes to disseminate to their patients.

Our professionals' monthly newsletter is fundamental to further increasing our reach to colleagues across all health and social care services in the Borough.

Through our Stroke Collaborative Steering Group, we will keep up-to-date with local Stroke pathway partners, ensuring all opportunities for partnership working are explored and acted-upon.

Sustainability and longevity remain high on our list of priorities and ensuring the continual development of our 'Wellbeing Hub' remains pivotal to achieving this goal.

Structure, governance and management

Think Ahead Community Stroke Group is a company limited by guarantee, incorporated on 23 July 2008, and granted charitable status on 1 April 2009. The Company is governed by its Memorandum and Articles as from incorporation as at 23 July 2008, as amended by a special resolution on the 20 March 2009, the charitable objectives which are detailed in the Trustees Annual Report.

Related parties and cooperation with other organisations

None of our director/trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager of the charity and a third party individual or company that transacts with the charity must be disclosed to the board of directors/trustees. Details of related party transactions are shown in note 16.

The charity's wholly owned subsidiary, Think Ahead Property Ltd was established in 2017 to own and maintain the premises that the charitable company operates from. Think Ahead Property Ltd gift aids most of its profits to the charity each year (see note 16).

Risk Management

The Trustees/Directors continue to review and alleviate potential risks, in accordance with the guidance set out by the Charity Commission.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption.

The trustees' annual report was approved on 2024 and signed on behalf of the board of trustees by:

Think Ahead Community Stroke Group

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

M Thomas

.....
Mrs M Thomas

Director

Think Ahead Community Stroke Group

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2024

			2024		2023
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and fundraising	5	184,103	65,963	250,066	261,772
Total income		<u>184,103</u>	<u>65,963</u>	<u>250,066</u>	<u>261,772</u>
Expenditure					
Expenditure on fundraising costs	6	7,256	5,762	13,018	14,060
Expenditure on charitable activities	7	59,695	60,201	119,896	128,460
Total expenditure		<u>66,951</u>	<u>65,963</u>	<u>132,914</u>	<u>142,520</u>
Net expenditure and net movement in funds		<u>117,152</u>	<u>-</u>	<u>117,152</u>	<u>119,252</u>
Reconciliation of funds					
Total funds brought forward		906,886	-	906,886	787,634
Total funds carried forward		<u>1,024,038</u>	<u>-</u>	<u>1,024,038</u>	<u>906,886</u>

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

All income and expenditure derive from continuing activities.

The notes on pages 8 to 14 form part of these financial statements.

Think Ahead Community Stroke Group

Company Limited by Guarantee

Statement of Financial Position

31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	10	767	1,103
Investment	11	1	1
		<u>768</u>	<u>1,104</u>
Current assets			
Debtors (due within 1 year)	12	31,995	28,173
Debtors (due after more than 1 year)	13	851,769	758,095
Cash at bank and in hand		170,314	219,351
		<u>1,054,078</u>	<u>1,005,619</u>
Creditors: amounts falling due within one year	14	<u>(30,808)</u>	<u>(99,837)</u>
Net current assets		<u>1,023,270</u>	<u>905,782</u>
Total assets less current liabilities		<u>1,024,038</u>	<u>906,886</u>
Funds of the charity			
Unrestricted funds		1,024,038	906,886
Restricted funds		-	-
Total charity funds	15	<u>1,024,038</u>	<u>906,886</u>

For the year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.


Directors' responsibilities:

- 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;
- The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 and the Charities Act 2011 with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with section 132 of the Charities Act 2011.

These financial statements were approved by the board of trustees and authorised for issue on 2024, and are signed on behalf of the board by:


.....
Mrs M Thomas
Director


.....
Mrs J A Houghton
Director

Company registration number: 06654712

The notes on pages 8 to 14 form part of these financial statements.

Think Ahead Community Stroke Group

Company Limited by Guarantee

Notes to the Financial Statements

31 March 2024

1. General information

The charity is a public benefit entity, and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Ashland House, Dobson Park Way, Ince, Wigan, WN2 2DX.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure where applicable.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The directors have addressed going concern in the Trustees' Report and confirm that they believe the charity has enough financial resources to continue for at least 12 months from the date the accounts are signed. On that basis, the charity is a going concern.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

Think Ahead Community Stroke Group

Company Limited by Guarantee

Notes to the Financial Statements (continued)

31 March 2024

3. Accounting policies (continued)

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Think Ahead Community Stroke Group

Company Limited by Guarantee

31 March 2024

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted. Debt instruments are subsequently measured at amortised cost.

Tangible Fixed Assets

Individual fixed assets are capitalised at cost and are depreciated over their estimated useful economic lives on a reducing balance basis as follows:

Asset category	Annual rate
Office Equipment	33% Reducing balance
Fixtures and Fittings	20% Reducing balance

Investments

Investments are recorded at cost and then subject to an impairment review at each financial year end with any changes in value being recorded in income or expenditure in the SOFA.

4. Limited by guarantee

Each member of the Board of Trustees has undertaken to guarantee the Charity's debts to the sum of £10 each.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations and incoming resources	184,103	65,963	250,066

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations and incoming resources	197,296	64,476	261,772

Think Ahead Community Stroke Group

Company Limited by Guarantee

31 March 2024

6. Costs of raising donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Fundraising costs	<u>7,256</u>	<u>5,762</u>	<u>13,018</u>	<u>14,060</u>

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Charitable activity	48,079	65,963	114,042
Support costs	<u>5,854</u>	<u>-</u>	<u>5,854</u>
	<u>53,933</u>	<u>65,963</u>	<u>119,896</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Charitable activity	65,775	55,344	121,119
Support costs	<u>7,341</u>	<u>-</u>	<u>7,341</u>
	<u>73,116</u>	<u>55,344</u>	<u>128,460</u>

8. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024 £	2023 £
Wages and salaries	<u>83,902</u>	<u>90,847</u>

The average head count of employees during the year was 4 (2023: 4).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

9. Trustee remuneration and expenses

All Trustees / Directors give their time voluntary.

Think Ahead Community Stroke Group

Company Limited by Guarantee

31 March 2024

10. Tangible fixed assets

	Website £	Computer Equipment £	Office Furniture £	Total £
Cost				
At 1 April 2023	3,210	10,594	3,843	17,647
At 31 March 2024	3,210	10,594	3,843	17,647
Depreciation				
At 1 April 2022	3,210	9,712	3,622	16,544
Charge for the year	-	291	45	336
At 31 March 2023	3,210	10,003	3,667	16,880
Net book value as at 31 March 2024	-	591	176	767
Net book value as at 31 March 2023	-	882	221	1,103

11. Investments

	2024 £	2023 £
Investment in subsidiaries	1	1
		£
Carrying Amount		
At 31 March 2023 and 31 March 2024		1

Details of undertakings

Details of the investments (including principle place of business of unincorporated entities) in which the company holds 20% or more of the nominal value of any class of share capital are as follows:

Subsidiary Undertaking Think Ahead Property Ltd

Registered Office Ashland House
Manchester Road
Ince
Wigan
WN2 2DX

Holding Ordinary Shares

Proportion of voting rights and shares held

2024 - 100%
2023 - 100%

Think Ahead Community Stroke Group

Company Limited by Guarantee

31 March 2024

The principal activity of Think Ahead Property Ltd is property management. Its financial period end is 31 March 2024.

The profit after tax for the financial period of Think Ahead Property Ltd was £15,662 (2023 - £2,092 - loss) and the aggregate amount of capital and reserves at the end of the period was £37,185 (2023 - £66,355). Capital and reserves were reduced by £44,832 (2023: £nil) to restate the company's investment property to depreciated historic cost to comply with FRS 105 "The Financial Reporting Standard applicable to the Micro-entities regime".

12. Debtors: amounts falling due within one year

	2024	2023
	£	£
Trade debtors	26,087	26,087
Prepayments	2,086	2,086
	<u>28,173</u>	<u>28,173</u>

Debtors due within one year comprise of £28,173 (2023: £28,173) relating to unrestricted funds.

13. Debtors: amounts falling due after more than one year

	2024	2023
	£	£
Amounts owed from group undertakings	<u>851,769</u>	<u>758,095</u>

Debtors due within one year comprise of £851,769 (2023: £758,095) relating to unrestricted funds.

14. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	324	20,370
Other tax and social security	1,571	1,776
Accruals	1,320	1,320
Other creditors	<u>27,593</u>	<u>76,371</u>
	<u>30,808</u>	<u>99,837</u>

Creditors due within one year comprise of £30,808 (2023: £76,371) relating to unrestricted funds.

15. Analysis of charitable funds

Unrestricted funds

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
General funds	<u>906,886</u>	<u>184,103</u>	<u>66,951</u>	<u>1,024,038</u>

Think Ahead Community Stroke Group

Company Limited by Guarantee

31 March 2024

Restricted funds

	At 1 April 2023 £	Income £	Expenditure £	At 31 March 2024 £
Grant	-	65,963	65,963	-

16. Related party transactions

Summary of transactions with other related parties

Think Ahead Property Ltd is a wholly owned subsidiary of Think Ahead Community Stroke Group due to it holding the entire issued share capital of the company. At the year end a balance of £851,769 (2023 - £758,095) is included in debtors due after more than 1 year which was owed to Think Ahead Community Stroke Group. This amount is unsecured, interest free and has no fixed repayment terms.

During the year ended 31 March 2024, Think Ahead Property Ltd charged premises rent totalling £18,000 (2023: £18,000) to Think Ahead Community Stroke Group, which is included in expenses for the year.

Think Ahead Community Stroke Group charged management charges totalling £5,000 (2023: £5,000) to Think Ahead Property Ltd during the year, to recharge the administrative charges it incurred on behalf of the company.

Think Ahead Community Stroke Group received a donation from Think Ahead Property Ltd totalling £11,200 (2023: £34,000) as a result of the company making sufficient profits to allow a donation to be made. This is in line with the stated aim of the subsidiary returning profits to the charity to support its charitable work.

Think Ahead Community Stroke Group

Company Limited by Guarantee

31 March 2024

Independent Examiner's Report to Trustees

Company Number: 6654712

Charity Number: 1128934

We report on the accounts of the company for the year ended 31 March 2024.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The trustees consider that an audit opinion is not required for this year under Section 43(2) of the Charities Act 2001 (the 2001 Act) and that an independent examination is needed.

Having satisfied ourselves that the charity is not subject to audit under company law and is eligible for independent examination, it is our responsibility to:

Examine the accounts under Section 43 of the 1993 Act;

- Examine the accounts (under section 145 of the 2011 Act);
- To follow the procedures laid down in the general directions given by the Charity Commission under section 43(7)(b) of the 1993 Act; and
- To state whether particular matters have come to our attention

Basis on independent examiners' report

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. An independent examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning such matters. The procedures undertaken do not provide all evidence that would be required under an audit, and consequently no audit opinion is expressed on the accounts for the year ended 31 March 2024.

Independent examiners' statement

We have completed our examination and can confirm that, no material matters have come to our attention which give us cause to believe that in any material respect:

- The accounting records were not kept in accordance with section 130 of the Charities Act; or
- The accounts did not accord with the accounting records; or
- The accounts did not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

We 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.

EK Williams Accountants Limited

EKWilliams Accountants Limited

Date: 23 DECEMBER 2024