

CHARLOTTE'S BRIGHTSIDE C.L.C.

**Report of the Trustees and Financial Statements for the
Financial Year ended 21 September 2024**

Charity Registration Number 1146024

CHARLOTTE'S BRIGHTSIDE C.L.C.
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FOR THE YEAR ENDED 21 SEPTEMBER 2024

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CHARLOTTE'S BRIGHTSIDE C.L.C. CHARITY INFORMATION

REFERENCE AND ADMINISTRATION DETAILS

Charity Name

Charlotte's Brightside C.L.C.

Registered Charity Number

1146024

Registered Office

1A Hope Street
New Brighton
Wallasey
Wirral
CH45 2LN

Trustees

A Antley
S Powell-Wilde
J Kay
A Jones
D O'Brien

Bankers

Barclays
Liscard Branch
2 Liscard Village
Wallasey
CH45 4J

Independent Examiner

Counting for Communities Ltd
16 Holmwood Drive
Liverpool
L37 1PQ

**CHARLOTTE'S BRIGHTSIDE C.L.C.
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 21 SEPTEMBER 2024**

The trustees present their report and the accounts for the year ended 21 September 2024.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with The Charities Act 2011 and the '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)'.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity. The constitution was adopted on 27 September 2011 and amended on 9 December 2020.

Organisational Structure

Charlotte's Brightside C.L.C. is a registered charity with The Charity Commission, Charity Number 1146024. It is managed by a Committee of trustees who regularly meet. We have 5 Trustees plus a Treasurer on our committee. Including the above our committee now consists of 24 members.

Risk Management

The Trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Trustees are aware of the need to strengthen the committee and are looking to appoint new trustees.

Public Benefit

When planning and programming activities for the local residents the Trustees of Charlotte's Brightside C.L.C. are mindful of the Charity Commission's guidelines on Public Benefit.

Recruitment and appointment of new trustees

As set out in the Constitution, if any vacancy left by a retiring Trustee is not filled at the meeting, the retiring Trustee will be reappointed if willing to continue.

Induction and training of new trustees

New Trustees will be briefed on their legal obligations under charity and company law, the content of the Constitution, the committee and decision-making processes

**CHARLOTTE'S BRIGHTSIDE C.L.C.
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 21 SEPTEMBER 2024**

Objectives and activities

The Objects of the charity are to advance in life and relieve the needs of young people through:

- (a) The provision of recreational and leisure time activities provided in the interest of social welfare, designed to improve their conditions of life.
- (b) Providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals.
- (c) The provision of food with the fare share project to assist families who require support with this.
- (d) Therapeutic yin yoga for adult family members who have experienced the death of a child in the family.

Achievement and performance

We currently have 4 members of staff, the roles are all part time, 1x 30hrs, 2 x 20hrs and 1 x 10hrs. All roles are temporary, on a year or two-yearly contract subject to funds and funding. Wages have been calculated on equivalent roles from council pay scales or following the living wage calculations.

We have 5 Trustees: Deb O'Brien; Sue Powell-Wilde, Julie Kay, Andrew Antley and Tony Jones. All our Trustees have experience of the local area and the needs of the community, each of our Trustees have either lived or worked in the area and have a personal and professional understanding. Julie Jones continues to be our financial co-ordinator. Including staff, Trustees and Finance person we have a committee of 24. We are supported by 23 regular volunteers who do a few different roles and a range of hours.

Since last year we have opened our sensory room, this is for the community, 3 mornings per week with a sensory worker who supports on a sessional basis. This has been a welcomed resource for the community, there is no charge to use the room, and we accept donations for drinks and snacks.

We have started to run 2 sessions per week chair fitness and chair yoga, which is run by a fully qualified experienced lead, this is another successful project, many of the adults who attend these sessions have made many positive comments e.g.; helped them gain company and new networks; has helped both their physical and mental well-being.

We continue to provide lunches 3 times per week and bacon/sausage butties one morning per week, we gained a 5-star food rating from the council. The lunches consist of a main course and pudding with a refillable drink, there is a suggested donation of £3, however, we do not ask for money, children always eat free.

We continue to provide lunches 3 times per week and bacon/sausage butties one morning per week, we gained a 5-star food rating from the council. The lunches consist of a main course and pudding with a refillable drink, there is a suggested donation of £3, however, we do not ask for money, children always eat free.

We work with several services who hold drop-in sessions at our centre, i.e. Involve Northwest; Community Connectors; PCSO's; Anti-Social Behaviour Team; Lifelong Learning; Cre8ting Communities; Credit Union. In addition to this we run art club for adults with Fred, craft club, meditation and chair fitness and yoga.

For children we run a variety of sessions, our constitution states that we will offer children and young people activities and experiences to positively influence life chances and choices without the cost implications. Therefore, all activities for children and young people area offered with no cost.

**CHARLOTTE'S BRIGHTSIDE C.L.C.
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 21 SEPTEMBER 2024**

The activities we offer children and young people are youth club sessions, 2 per week, one for younger children and one for older. Baby/ child sensory room x 3 sessions per week; homework club; art club; ukulele; karate and cookery club. These all run in term time.

All staff members and volunteers are DBS checked; we source these checks from the Youth Federation. All members who prepare and manage food have at minimum a food hygiene level

2 qualification. Anyone working with children is safeguard trained and are aware of our policies in relation to this.

Improvements to the building since last year include, lights changed to LED lighting, new flooring downstairs and new carpet tile flooring upstairs. We have a new CCTV system and a new alarm system installed. We have updated and improved our fire systems, we are updated with PAT testing and have our gas/electric safety checks in place. Our public liability, volunteer and building insurance is renewed each November and we are covered for up to £5,000,000.

Our worker on 30hrs now attends a BNI networking meeting weekly, subs are £50 a week, however we get lots of financial, practical and material support from this group. Our Trustees agreed we will pilot this for a year and assess the outcome. This worker also attends a monthly 'In the Loop' networking group with another member of staff. There is no cost to this, the networking is extremely valuable in developing relationships and businesses who support us.

Future plans

We continue to run over 5 days; our main activities are Monday to Thursday. This includes our social supermarket, welfare advice, clubs for the community, a social cafe, lunch club, supporting loneliness, art club, craft club, chair-based exercise and supporting older people.

Our newly planned activities are Bingo on a Monday afternoon; rEVERse, a domestic abuse drop in for those who want/need advice in relation to healthy relationships, we have commenced and continue to develop our women's circle, a confidential group run weekly.

We continue to run and develop the following activities for children, after school, young youth club 6yrs – 8yrs, older youth club. 9yrs +, art club, homework club, ukulele, karate and cookery. We have a counsellor who works on an ad hoc basis from her own setting, Kirsty Downes.

Since last year we have opened our sensory room, we open this for the community three morning a week with a sessional worker, it is available to use other days if a family, group or school. We are developing the sensory use to hopefully open during weekends for a drop-in basis.

We are now working with Fareshare, Big Help, which we are accessing more, due to our expanding relationship with Big Help we are discussing opening our Social Supermarket more hours per week.

Now that we have bigger premises we will concentrate on the above.

Reserves policy

The Charity holds unrestricted funds for the purpose of supporting its charitable objectives and activities. Where grant income and other incoming resources are received and designated for a specific project, restricted funds are created with incoming resources and resources expended in respect of that project being allocated to the fund. Our overheads

have increased due to moving buildings. The revenue from the sale of our old building has secured the 2 x 20hr posts and the 10hr post for 2 years from July 2024.

We have also designated £65000 for the basement, this includes site assessment, emptying of all the rubble, damp course, wall studding, plastering, replacing flooring, installing heating and decorating.

**CHARLOTTE'S BRIGHTSIDE C.L.C.
TRUSTEES' ANNUAL REPORT - CONTINUED
FOR THE YEAR ENDED 21 SEPTEMBER 2024**

Statement of trustees' responsibilities

The trustees are responsible for preparing the accounts in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.
Law applicable to charities in England and Wales requires the trustees to prepare accounts for each financial year which give true and fair view of the fund's financial activities during the year and of its financial position at the end of the year.

In preparing accounts giving a true and fair view, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the accounts;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the fund will continue in operation

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the fund and enable them to ensure that the accounts comply with the applicable law. They are also responsible for safeguarding the assets of the fund and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the trustees:

Andrew Antley
.....
A Antley – Trustee

.....05/02/2025.....
Date

**CHARLOTTE'S BRIGHTSIDE C.L.C.
REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES OF CHARLOTTE'S
BRIGHTSIDE C.L.C.**

I report on the accounts for the year ended 21 September 2024 which are set out on pages 9 to 17.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Charities Act) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An 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 the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
 - a. to keep accounting records in accordance with section 130 of the Charities Act; and
 - b. to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Date:

Name: Stephen Leonard

Professional qualifications: BA, FCCA
 Counting for Communities Ltd
 16 Holmwood Drive
 Liverpool
 L37 1PQ

**CHARLOTTE'S BRIGHTSIDE C.L.C.
 STATEMENT OF FINANCIAL ACTIVITIES
 FOR THE YEAR ENDED 21 SEPTEMBER 2024**

	Note	2024 Unrestricted Funds £	2024 Restricted Funds £	2024 Designated Funds £	2024 Total Funds £	2023 Total Funds £
INCOMING RESOURCES						
Income & endowments from:						
Donations and legacies	2	22,622	75,000	-	97,622	40,801
Charitable activities	3	-	75,828	-	75,828	38,944
Other trading activities	4	32,892	-	-	32,892	19,909
Investments		-	-	-	-	-
Total income		55,514	150,828	-	206,342	99,654
RESOURCES EXPENDED						
Expenditure on:						
Raising funds	5	262	-	-	262	1,482
Charitable activities	6	15,106	101,922	-	117,028	80,684
Total expenditure		15,368	101,922	-	117,290	82,166
Net income/(expenditure) for the year before transfers		40,146	48,906	-	89,052	17,488
Other gain - sale of building	7	-	-	-	-	76,013
Transfers between funds	13	(65,000)	-	65,000	-	-
Net income/(expenditure) for the year		(24,854)	48,906	65,000	89,052	93,501
RECONCILIATION OF FUNDS						
Total funds brought forward		159,110	17,019	-	176,129	82,628
TOTAL FUNDS CARRIED FORWARD		134,256	65,925	65,000	265,181	176,129

CHARLOTTE'S BRIGHTSIDE C.L.C.
BALANCE SHEET
AT 21 SEPTEMBER 2024
Charity Number: 1146024

	Note	2024 Unrestricted Funds £	2024 Restricted Funds £	2024 Designated Funds £	2024 Total Funds £	2023 Total Funds £
FIXED ASSETS						
Tangible assets	9	19,630	-	-	19,630	5,996
CURRENT ASSETS						
Debtors	10	-	-	-	-	-
Cash at bank and in hand	11	120,335	65,925	65,000	251,260	176,146
		<u>120,335</u>	<u>65,925</u>	<u>65,000</u>	<u>251,260</u>	<u>176,146</u>
CREDITORS						
Amounts falling due within one year	12	(5,709)	-	-	(5,709)	(6,013)
NET CURRENT ASSETS		<u>114,626</u>	<u>65,925</u>	<u>65,000</u>	<u>245,551</u>	<u>170,133</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>134,256</u>	<u>65,925</u>	<u>65,000</u>	<u>265,181</u>	<u>176,129</u>
FUNDS	13					
Unrestricted funds		134,256	-	-	134,256	159,110
Restricted funds		-	65,925	-	65,925	17,019
Designated funds		-	-	65,000	65,000	-
TOTAL FUNDS		<u>134,256</u>	<u>65,925</u>	<u>65,000</u>	<u>265,181</u>	<u>176,129</u>

Approved by the Trustees and signed on their behalf:

Andrew Antley

.....
A Antley – Trustee

05/02/2025

.....

**CHARLOTTE'S BRIGHTSIDE C.L.C.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 21 SEPTEMBER 2024**

1. ACCOUNTING POLICIES

Accounting Convention

The financial statements have been prepared under the historical cost convention and in accordance with the Charities Act 2011 and 'Accounting and Reporting by Charities: Statement of Recommended Practice for Charities' 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 accounts are prepared in sterling, which is the functional currency of the charity and monetary amounts in these financial statements are rounded to the nearest £.

Going Concern

At the time of approving the accounts, the trustees have 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 accounts.

Income

Incoming recognition

All incoming resources are included on the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy

Incoming Resources with Related Expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA

Grants and Donations

Grants and donations are only included in the SoFA when the Charity has unconditional entitlement to the resource.

Contractual Income and Performance Related Grants

This is only included in the SoFA once the related goods or services have been delivered.

Volunteer Help

The value of any voluntary help received is not included in the accounts.

Investment Income

This is included in the accounts when receivable.

Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to that expenditure.

Governance Costs

These include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

**CHARLOTTE'S BRIGHTSIDE C.L.C.
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 21 SEPTEMBER 2024**

Grants and Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specific service or output.

Grants payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity

Tangible fixed assets

All IT equipment fixtures & fittings with an original cost of less than £1,000 are written off in the year in which the expenditure was incurred.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

IT equipment - 20.0% straight line
Fixtures & fittings - 20.0% straight line

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.

Fund accounting

Unrestricted funds - can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds - can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes

Taxation

The charity is exempt from corporation tax on its charitable activities and is not registered for VAT.

**CHARLOTTE'S BRIGHTSIDE C.L.C.
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 21 SEPTEMBER 2024**

INCOMING RESOURCES**Note****2 Donations and legacies**

	2024 Unrestricted	2024 Restricted	2024 Total	2023 Total
New Brighton Community	-	-	-	30,727
Asda	-	-	-	1,105
Co-op	-	-	-	1,408
Groundwork UK	-	-	-	770
Local Giving	6,724	-	6,724	2,537
Other donations	7,673	75,000	82,673	4,254
TK Maxx	1,000	-	1,000	-
Smith & Sons	6,000	-	6,000	-
RSA	1,225	-	1,225	-
	<u>22,622</u>	<u>75,000</u>	<u>97,622</u>	<u>40,801</u>

3 Charitable activities

	2024 Unrestricted £	2024 Restricted £	2024 Total £	2023 Total £
Toy Trust	-	-	-	5,000
Community Foundation	-	-	-	5,000
Eleanor Rathbone	-	-	-	3,500
Feeding Britain	-	-	-	1,500
Masonic Wallasey Inner Wheel	-	-	-	5,000
Koala North West Family Toolbox	-	3,000	3,000	2,000
Edsential Community	-	10,835	10,835	6,960
Awards for All	-	19,968	19,968	9,984
Rathbone Investment Mgmt	-	6,000	6,000	-
The Grocer Charity	-	5,000	5,000	-
John Moores Foundation	-	5,000	5,000	-
Wirral Council	-	22,600	22,600	-
Skipton Building Society	-	1,425	1,425	-
Albert Hunt	-	2,000	2,000	-
	<u>-</u>	<u>75,828</u>	<u>75,828</u>	<u>38,944</u>

4 Other trading activities

	2024 Unrestricted £	2024 Restricted £	2024 Total £	2023 Total £
Fundraising events	4,145	-	4,145	4,199
Room Hire	610	-	610	270
Social Supermarket sales	27,963	-	27,963	15,041
Recycling Income	174	-	174	399
	<u>32,892</u>	<u>-</u>	<u>32,892</u>	<u>19,909</u>

CHARLOTTE'S BRIGHTSIDE C.L.C.
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 21 SEPTEMBER 2024

RESOURCES EXPENDED

Note

5 Raising funds

Fundraising events

2024	2024	2024	2023
Unrestricted	Restricted	Total	Total
£	£	£	£
262	-	262	1,482
262	-	262	1,482

6 Charitable activities

Activities & HAF

Bid writing

DBS

Electricity & gas

Equipment & Maintenance

Fareshare

Food

Governance

Insurance

IT support & website

Legal & Prof

Licences

Payroll

Pension

Refuse collection

Stationery & photocopier

Sundry

Telephone

Volunteer expenses

Wages

Water

Depreciation

2024	2024	2024	2023
Unrestricted	Restricted	Total	Total
£	£	£	£
-	16,338	16,338	7,393
-	-	-	250
120	-	120	156
-	13,793	13,793	10,078
1,551	2,784	4,335	9,007
1,998	-	1,998	975
-	11,028	11,028	168
640	-	640	540
1,846	-	1,846	1,692
2,215	-	2,215	218
169	-	169	1,852
507	-	507	659
356	-	356	333
-	911	911	377
-	-	-	966
924	-	924	505
644	-	644	430
1,080	-	1,080	1,583
-	610	610	540
-	55,331	55,331	41,093
-	1,127	1,127	1,194
3,056	-	3,056	675
15,106	101,922	117,028	80,684

Included in Governance costs

Independent examiner's fee

2024	2023
£	£
640	540
640	540

Note	2024	2023
7 Other gain - sale of building	£	£
Sale proceeds from sale	-	79,678
Old assets written off	-	(1,642)
Legal fees re sale of building	-	(2,023)
	<u>-</u>	<u>76,013</u>

8 Staff Costs and Employees	2024	2023
	£	£
Wages and salaries	55,331	41,093
Social security costs	-	-
Pension	911	377
	<u>56,242</u>	<u>41,470</u>

No employee earned £60,000 or more during the year

	2024	2023
The average number of employees during the year was:	4.0	3.8

9 Fixed Assets	IT Equipment £	Fixtures & Fittings £	Total £
Cost			
At 21 September 2023	1,465	5,023	6,488
Disposals	-	-	-
Additions	-	16,690	16,690
At 21 September 2024	<u>1,465</u>	<u>21,713</u>	<u>23,178</u>
Depreciation			
At 21 September 2023	73	419	492
On Disposals	-	-	-
Charge for year	293	2,763	3,056
At 21 September 2024	<u>366</u>	<u>3,182</u>	<u>3,548</u>
Net Book Value			
At 21 September 2024	1,099	18,531	19,630
At 21 September 2023	1,392	4,604	5,996

Note	2024	2023
	£	£
10 Debtors		
Trade debtors	-	-
Prepayments	-	-
	<u>-</u>	<u>-</u>
	2024	2023
	£	£
11 Cash at bank and in hand		
Current bank account	251,260	176,146
Cash in hand	-	-
	<u>251,260</u>	<u>176,146</u>
	2024	2023
	£	£
12 Creditors : amounts falling due within one year		
Creditors	4,409	4,627
HMRC	381	474
Accruals	919	912
	<u>5,709</u>	<u>6,013</u>

Note	Balance at			Transfers	Balance at
13 Movement in Funds	21 Sept	Income	Expenditure	In / (Out)	21 Sept
	2023	£	£	£	2024
	£				£
Unrestricted Funds					
General Fund	159,110	55,514	(15,368)	(65,000)	134,256
Restricted Funds					
Cheshire Freemasons	5,000	-	-	-	5,000
Sale of buiding	12,019	-	(12,019)	-	-
3 Year Local Donation	-	75,000	(25,000)	-	50,000
Wirral Council	-	22,600	(22,600)	-	-
Rathbone Investment Mgmt	-	6,000	(6,000)	-	-
Edsential Community	-	10,835	(10,835)	-	-
Awards for All	-	19,968	(19,968)	-	-
Koala North West Family Toolbox	-	3,000	(1,000)	-	2,000
Skipton Building Society	-	1,425	-	-	1,425
Albert Hunt	-	2,000	(2,000)	-	-
The Grocer Charity	-	5,000	(2,500)	-	2,500
John Moores Foundation	-	5,000	-	-	5,000
	17,019	150,828	(101,922)	-	65,925
Designated funds	-	-	-	65,000	65,000
Total Funds	176,129	206,342	(117,290)	-	265,181

14 Trustees' Remuneration and Benefits

There were no trustees' remuneration or other benefits for the year ended 21 September 2024 nor for the year ended 21 September 2023

15 Trustees' Expenses

There were no trustees' expenses paid for the year ended 21 September 2024 nor for the year ended 21 September 2023

16 Capital Commitments

The company had no capital commitments at 21 September 2024 (2023: None) either contracted for or authorised by the directors but not contracted for.