

Charity registration number 1180211

**MIREHOUSE COMMUNITY CENTRE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 OCTOBER 2023**

MIREHOUSE COMMUNITY CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms Karen McGrady Ms Lianne Mean Ms Louise Walmsley Mr Carl Walmsley
Charity number	1180211
Principal address	Seathwaite Avenue Mirehouse Whitehaven Cumbria CA28 9SP
Independent examiner	Armstrong Watson LLP Carleton House 136 Gray Street Workington Cumbria CA14 2LU

MIREHOUSE COMMUNITY CENTRE

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MIREHOUSE COMMUNITY CENTRE

TRUSTEES' REPORT

FOR THE YEAR ENDED 5 OCTOBER 2023

The trustees present their annual report and financial statements for the year ended 5 October 2023.

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 charity's governing document, 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

A successful year where rebuilding after the pandemic is eventually becoming more evident, particularly with the café project.

Katrina MacEwan remains our Development Officer, responsible for the securing of main grants to keep our projects running, and is also our Advice Worker.

The Maximising Income project, funded by National Lottery, is now in its 2nd year of continuation funding. This is an invaluable project for the local community and beyond. Going out as far as Workington /Maryport area and being used regularly by Maryport Health Services, Domestic Abuse Copeland and Allerdale, and both Councils. Particularly Housing Options working with the homeless and those in temporary accommodation.

Services provided include representation at appeal, divorce, property transfer, compensation, benefit applications and housing issues. Anything that people don't understand the legal process of and/or which might require a solicitor for. Our advice is free.

- As regards our café (Top Of The Shops), we are becoming more secure but still in need of significant funding. Overheads are massive and we are using funds from the main centre to shore these up. We were supported by Cumbria Community Foundation and Albert Hunt Trust for part salary, Well Whitehaven for improvements and equipment in both the café and the main Centre. Management of this project is by Claire Mattinson, a paid worker who also works many voluntary hours.
- Filling low cost food is available, dogs are welcome, volunteering is rewarded by the availability of accredited courses beyond what is required. This along with the practical volunteering puts residents in a favourable position if they want to look for paid employment. We still have not reached a stage of self-sufficiency. Therefore other funding is sought, but difficult to secure.

Our hiring out of space remains a steady sense of income. We have Together We (mental health support) renting two back offices, we have had Bee Unique hiring this year, who are autism support, but unfortunately they left us in July 2023. We wish them the very best for the future.. Groups and Residents' Group remain with us, and we have a new Drug and Alcohol support group on a Thursday evening.

Finally, we would like to say a massive thank you to all funders for their investment, to staff and volunteers for their dedication and hard work, and service users for their support. We look forward to yet another successful year of improving the lives of those in our community and beyond.

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



Mr Carl Walmsley

Trustee

Dated: 08 July 2024

MIREHOUSE COMMUNITY CENTRE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF MIREHOUSE COMMUNITY CENTRE

I report to the trustees on my examination of the financial statements of Mirehouse Community Centre (the charity) for the year ended 5 October 2023.

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 (the 2011 Act).

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

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts 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 financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 2011 Act; or
- 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 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.

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.



Tony Hindmoor BFP FCA

Armstrong Watson LLP
Carleton House
136 Gray Street
Workington
Cumbria
CA14 2LU

Dated: 10 July 2024

MIREHOUSE COMMUNITY CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 5 OCTOBER 2023

Current financial year

		Unrestricted funds 2023 £	Designated funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
	Notes					
Income from:						
Donations and legacies	3	8,718	-	34,730	43,448	44,134
Charitable activities	4	37,009	-	-	37,009	22,703
Total income		<u>45,727</u>	<u>-</u>	<u>34,730</u>	<u>80,457</u>	<u>66,837</u>
Expenditure on:						
Charitable activities	5	52,848	11,210	40,664	104,722	88,242
Net outgoing resources before transfers		<u>(7,121)</u>	<u>(11,210)</u>	<u>(5,934)</u>	<u>(24,265)</u>	<u>(21,405)</u>
Gross transfers between funds		<u>5,397</u>	<u>-</u>	<u>(5,397)</u>	<u>-</u>	<u>-</u>
Net expenditure for the year/ Net movement in funds		<u>(1,724)</u>	<u>(11,210)</u>	<u>(11,331)</u>	<u>(24,265)</u>	<u>(21,405)</u>
Fund balances at 6 October 2022		<u>52,159</u>	<u>22,410</u>	<u>19,344</u>	<u>93,913</u>	<u>115,318</u>
Fund balances at 5 October 2023		<u><u>50,435</u></u>	<u><u>11,200</u></u>	<u><u>8,013</u></u>	<u><u>69,648</u></u>	<u><u>93,913</u></u>

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

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

MIREHOUSE COMMUNITY CENTRE

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 5 OCTOBER 2023

Prior financial year

		Unrestricted funds 2022 £	Designated funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes				
Income from:					
Donations and legacies	3	11,829	-	32,305	44,134
Charitable activities	4	22,703	-	-	22,703
Total income		<u>34,532</u>	<u>-</u>	<u>32,305</u>	<u>66,837</u>
Expenditure on:					
Charitable activities	5	48,686	11,211	28,345	88,242
Net outgoing resources before transfers		<u>(14,154)</u>	<u>(11,211)</u>	<u>3,960</u>	<u>(21,405)</u>
Gross transfers between funds		3,195	-	(3,195)	-
Net expenditure for the year/ Net movement in funds		<u>(10,959)</u>	<u>(11,211)</u>	<u>765</u>	<u>(21,405)</u>
Fund balances at 6 October 2021		<u>63,118</u>	<u>33,621</u>	<u>18,579</u>	<u>115,318</u>
Fund balances at 5 October 2022		<u><u>52,159</u></u>	<u><u>22,410</u></u>	<u><u>19,344</u></u>	<u><u>93,913</u></u>

MIREHOUSE COMMUNITY CENTRE

BALANCE SHEET

AS AT 5 OCTOBER 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	10		11,962		23,497
Current assets					
Debtors	11	937		14,433	
Cash at bank and in hand		58,818		57,582	
		59,755		72,015	
Creditors: amounts falling due within one year	12	(2,069)		(1,599)	
Net current assets			57,686		70,416
Total assets less current liabilities			69,648		93,913
The funds of the charity					
Restricted income funds	13		8,013		19,344
Unrestricted funds			50,435		52,159
Designated funds	14		11,200		22,410
			69,648		93,913

The financial statements were approved by the trustees on 6/7/24...


Ms Karen McGrady
Trustee

MIREHOUSE COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 5 OCTOBER 2023

1 Accounting policies

Charity information

Mirehouse Community Centre is a charitable incorporated organisation.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], 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.

MIREHOUSE COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 OCTOBER 2023

1 Accounting policies

(Continued)

1.5 Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

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	20% straight line basis
Fixtures and fittings	20% straight line basis

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.

MIREHOUSE COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 OCTOBER 2023

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.

MIREHOUSE COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 OCTOBER 2023

3 Donations and legacies

	Unrestricted funds general 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds general 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	518	-	518	1,005	-	1,005
Grants received	8,200	34,730	42,930	10,824	32,305	43,129
	<u>8,718</u>	<u>34,730</u>	<u>43,448</u>	<u>11,829</u>	<u>32,305</u>	<u>44,134</u>

4 Income from charitable activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Charitable activities		
Room hire	10,097	11,375
Cafe income	26,912	11,328
	<u>37,009</u>	<u>22,703</u>

MIREHOUSE COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 OCTOBER 2023

5 Expenditure on charitable activities

	Unrestricted		Designated		Restricted		Total		Unrestricted		Designated		Restricted		Total	
	2023	£	2023	£	2023	£	2023	£	2022	£	2022	£	2022	£	2022	£
Direct costs																
Staff costs	1,661		-		32,126		33,787		12,802		-		19,860		32,662	
Depreciation and impairment	955		11,210		-		12,165		1,035		11,211		-		12,246	
Trips and activities	-		-		1,125		1,125		1,299		-		940		2,239	
Cafe purchases	20,228		-		-		20,228		11,114		-		-		11,114	
Staff training	-		-		1,818		1,818		404		-		1,920		2,324	
Rent and rates	2,016		-		-		2,016		2,412		-		-		2,412	
Heat and light	9,977		-		-		9,977		6,150		-		-		6,150	
Insurance	1,195		-		-		1,195		1,668		-		-		1,668	
Repairs and renewals	11,242		-		5,595		16,837		2,878		-		5,625		8,503	
Telephone	2,315		-		-		2,315		2,206		-		-		2,206	
Sundry expenses	1,699		-		-		1,699		4,986		-		-		4,986	
Accountancy fees	1,560		-		-		1,560		1,523		-		-		1,523	
Stationery	-		-		-		-		209		-		-		209	
	52,848		11,210		40,664		104,722		48,686		11,211		28,345		88,242	

MIREHOUSE COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 OCTOBER 2023

6	Net movement in funds	2023	2022
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Depreciation of owned tangible fixed assets	12,165	12,246
		<u> </u>	<u> </u>

7 Trustees

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

8 Employees

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
	2	3
	<u> </u>	<u> </u>

Employment costs

	2023	2022
	£	£
Wages and salaries	33,787	32,662
	<u> </u>	<u> </u>

No employee received emoluments of more than £60,000 during the year.

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

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

MIREHOUSE COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 OCTOBER 2023

10 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Total £
Cost			
At 6 October 2022	206,945	20,705	227,650
Additions	-	630	630
At 5 October 2023	206,945	21,335	228,280
Depreciation and impairment			
At 6 October 2022	184,533	19,620	204,153
Depreciation charged in the year	11,210	955	12,165
At 5 October 2023	195,743	20,575	216,318
Carrying amount			
At 5 October 2023	11,202	760	11,962
At 5 October 2022	22,412	1,085	23,497

11 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	592	13,793
Prepayments and accrued income	345	640
	937	14,433

12 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals	2,069	1,599

MIREHOUSE COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 OCTOBER 2023

13 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.

	At 6 October 2022 £	Incoming resources £	Resources expended £	Transfers £	At 5 October 2023 £
Grant for wages and staff training	7,227	34,730	(33,944)	-	8,013
Sellafield - for sensory equipment	2,949	-	-	(2,949)	-
Mind Ya Marras	1,000	-	(1,125)	125	-
Centre refurb	8,168	-	(5,595)	(2,573)	-
	<u>19,344</u>	<u>34,730</u>	<u>(40,664)</u>	<u>(5,397)</u>	<u>8,013</u>
Previous year:	At 6 October 2021 £	Incoming resources £	Resources expended £	Transfers £	At 5 October 2022 £
Grant for wages and staff training	10,675	18,332	(21,780)	-	7,227
Sellafield - for sensory equipment	2,949	-	-	-	2,949
Mind Ya Marras	4,455	-	(940)	(2,515)	1,000
Toy Appeal	500	-	-	(500)	-
Rugby team	-	180	-	(180)	-
Centre refurb	-	13,793	(5,625)	-	8,168
	<u>18,579</u>	<u>32,305</u>	<u>(28,345)</u>	<u>(3,195)</u>	<u>19,344</u>

The restricted funds are as follows:

Grant for wages and staff training - This funding is to cover the charity's wages expense, stationery and training.

Sellafield - for sensory equipment - This funding is cover the purchase of sensory and gym equipment.

Mind Your Marra's - This funding is to support a mental health group.

Toy appeal - This funding is donations each Christmas towards toys for children in the area.

Centre refurb - This funding is to help towards the refurbishment of the community centre.

The transfers shown reflect Mirehouse Community Centre Associations contributions towards the funds.

MIREHOUSE COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 OCTOBER 2023

14 Designated funds -

These are designated funds which are material to the charity's activities.

	At 6 October 2022 £	Resources expended £	At 5 October 2023 £
Designated building fund	22,410	(11,210)	11,200
	<u>22,410</u>	<u>(11,210)</u>	<u>11,200</u>
Previous year:	At 6 October 2021 £	Resources expended £	At 5 October 2022 £
Designated building fund	33,621	(11,211)	22,410
	<u>33,621</u>	<u>(11,211)</u>	<u>22,410</u>

15 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 6 October 2022 £	Incoming resources £	Resources expended £	Transfers £	At 5 October 2023 £
General funds	52,159	45,727	(52,848)	5,397	50,435
	<u>52,159</u>	<u>45,727</u>	<u>(52,848)</u>	<u>5,397</u>	<u>50,435</u>
Previous year:	At 6 October 2021 £	Incoming resources £	Resources expended £	Transfers £	At 5 October 2022 £
General funds	63,118	34,532	(48,686)	3,195	52,159
	<u>63,118</u>	<u>34,532</u>	<u>(48,686)</u>	<u>3,195</u>	<u>52,159</u>

MIREHOUSE COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 OCTOBER 2023

16 Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total
	2023 £	2023 £	2023 £	2023 £
At 5 October 2023:				
Tangible assets	762	11,200	-	11,962
Current assets/(liabilities)	49,673	-	8,013	57,686
	<u>50,435</u>	<u>11,200</u>	<u>8,013</u>	<u>69,648</u>
	Unrestricted funds	Designated funds	Restricted funds	Total
	2022 £	2022 £	2022 £	2022 £
At 5 October 2022:				
Tangible assets	1,087	22,410	-	23,497
Current assets/(liabilities)	51,072	-	19,344	70,416
	<u>52,159</u>	<u>22,410</u>	<u>19,344</u>	<u>93,913</u>

17 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).