

COMPANY REGISTRATION NUMBER: 03067909

**Commonwealth Partnership for Technology
Management Limited**

Company Limited by Guarantee

Financial Statements

30 September 2022

TUESDAY



AC7IEWJ

A04

11/07/2023

#108

COMPANIES HOUSE

Commonwealth Partnership for Technology Management Limited

Company Limited by Guarantee

Financial Statements

Year ended 30 September 2022

Contents	Page
Officers and professional advisers	1
Directors' report	2-4
Independent auditor's report to the members	5-8
Statement of income and retained earnings	9
Statement of financial position	10
Notes to the financial statements	11-14

Commonwealth Partnership for Technology Management Limited

Company Limited by Guarantee

Officers and Professional Advisers

Directors

Tan Sri Datuk Dr Omar Abdul Raham (Malaysia) Chairman
Dr Ndeutala Angolo (Namibia)
Mr John Thomas Blackshaw (Australia)
Ambassador Barry Jude Jean Faure (Seychelles) – resigned 14 February 2022 and appointed 15 February 2022
Mr Lekoma Mothibatsela (Botswana)
Dr Mihaela Yvonne Smith, PJN KMN – passed away 14 June 2022
Dr Andrew John Taussig (UK)
Lt.General (Retd) Ishan Hamid Bat Shurdom (Jordan)
Mr John Henry Molyneux Carter (South Africa)
Dr George Christodoulides (Cyprus) – passed away 8 December 2021
Mr Lennox Joseph Lewis (Trinidad and Tobago)

Alternate Directors

Dr Caleb Mailoni Fundanga (Zambia) (alternate to Dr Ndeutala Angolo)
Mr Gwinyai Dzinotyiweyi (Zimbabwe) (alternate to Mr Lekoma Mothibatsela)
Prof. Sam Tulya-Muhika (Uganda) (alternate to Lt. General (Retd) Ihsan Hamid Bat Shurdom)
Mr Ahmad Izham Khairuddin (Malaysia) (alternate to Dr Andrew John Taussig (UK))

Registered office

10 Orange Street
Haymarket
London
WC2H 7DQ

Bankers

HSBC Bank plc
69 Pall Mall
London
SW1Y 5EY

Auditor

Shipleys LLP
Chartered accountants & statutory auditor
10 Orange Street
Haymarket
London
WC2H 7DQ

Solicitors

Charles Russell Speechlys LLP
5 Fleet Place
London
EC4M 7RD

Commonwealth Partnership for Technology Management Limited

Company Limited by Guarantee

Directors' Report

Year ended 30 September 2022

The directors present their report and the financial statements of the company for the year ended 30 September 2022.

Activities

The principal activity of the company during the year was providing advisory services to Commonwealth countries, institutions and organisations in the Commonwealth and beyond. The Commonwealth Partnership for Technology Management Limited ('CPTM') was set up in 1995 by Commonwealth Heads of Governments Meeting (CHOGM) in New Zealand to provide advisory services to Commonwealth countries, institutions and organisations in the Commonwealth and beyond, with particular reference to technology and environmental assessment and management, and the inter-relationship between these issues and economic policy; to promote a global Smart Partnership approach to the harnessing of technology for development of public and private sector partnerships; to foster the creation of other international partnerships between the public and private sectors for the benefit of Commonwealth countries; to use co-operative networking and resourcing to enhance national capacities of Commonwealth countries to manage technology for growth and sustainable development. The principle vehicle selected to fulfil these objectives are the series of Country Tasks and Annual International Smart Partnership Dialogues alongside the six inclusive development initiatives and Think Tanking session based on networking activities for Commonwealth countries.

Review of activities

The company was incorporated on 13 June 1995 and commenced its activities on 1 July 1995. The directors' report that the company has recorded a surplus for the year ended 30 September 2022 before taxation of £33,104 (2021 - £43,720). The company is a not-for-profit organisation whereby any surplus at the year-end is transferred to reserves to meet future running costs. Its annual income is derived mainly from annual financial contributions made by Governments and Corporate members of CPTM, the timing and amount of which will vary from year to year from country to country.

Going Concern

The company met its working capital requirements from Governments contributions and from the public-private sector. The directors have prepared forecasts, these forecasts show the requirement for extra Governments or private sector contributions. These additional contributions are being discussed with a number of Governments. The directors are aware that without these future contribution there are uncertainties regarding the continuation of CPTM in operational existence. The directors have set aside funds that are meeting the daily cost however without future funding they will not be able to promote CPTM and the costs required to do so. The directors continue to monitor regularly and consistently the company's budget and expenditure, in addition to developing new ways to support its Members' networking activities in the new technology areas emerging.

Future Developments

The Commonwealth Partnership for Technology Management Limited ('CPTM') is set up to provide advisory services to Commonwealth countries, institutions and organisations in the Commonwealth and beyond, with particular reference to technology and environmental assessment and management, and the inter-relationship between these issues and economic policy; to promote a global Smart Partnership approach to the harnessing of technology for development of public and private sector partnerships; to foster the creation of other international partnerships between the public and private sectors for the benefit of Commonwealth countries; to use co-operative networking and resourcing to enhance national capacities of Commonwealth countries to manage technology for growth and sustainable development. The principle vehicle selected to fulfil these objectives are country tasks and

Commonwealth Partnership for Technology Management Limited

Company Limited by Guarantee

Directors' Report *(continued)*

Year ended 30 September 2022

the series of annual International Smart Partnership Dialogues alongside the six inclusive development initiatives and think tanking based on intensive networking activities for Commonwealth countries. The company is look to organise a retreat to help raise funding for the future.

Directors

The directors who served the company during the year were as follows:

Directors

Tan Sri Datuk Dr Omar Abdul Raham (Malaysia) Chairman
Dr Ndeutala Angolo (Namibia)
Mr John Thomas Blackshaw (Australia)
Ambassador Barry Jude Jean Faure (Seychelles) – resigned 14 February 2022 and appointed 15 February 2022
Mr Lekoma Mothibatsela (Botswana)
Dr Mihaela Yvonne Smith, PJN KMN – passed away 14 June 2022
Dr Andrew John Taussig (UK)
Lt.General (Retd) Ishan Hamid Bat Shurdom (Jordan)
Mr John Henry Molyneux Carter (South Africa)
Dr George Christodoulides (Cyprus) – passed away 8 December 2021
Mr Lennox Joseph Lewis (Trinidad and Tobago)

Alternate Directors

Dr Caleb Mailoni Fundanga (Zambia) (alternate to Dr Ndeutala Angolo)
Mr Gwinyai Dzinotyiweyi (Zimbabwe) (alternate to Mr Lekoma Mothibatsela)
Prof. Sam Tulya-Muhika (Uganda) (alternate to Lt. General (Retd) Ihsan Hamid Bat Shurdom)
Mr Ahmad Izham Khairuddin (Malaysia) (alternate to Dr Andrew John Taussig (UK)

It is with great sadness that the company announce the death of two of the directors Dr George Christodoulides (Cyprus), who passed away on 8 December 2021 and Dr Mihaela Yvonne Smith, who passed away on 14 June 2022.

Directors' responsibilities statement

The directors are responsible for preparing the directors' report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and the profit or loss of the company for that period.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
 - make judgments and accounting estimates that are reasonable and prudent;
-

Commonwealth Partnership for Technology Management Limited

Company Limited by Guarantee

Directors' Report *(continued)*

Year ended 30 September 2022

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

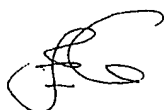
Each of the persons who is a director at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the company's auditor is unaware; and
- they have taken all steps that they ought to have taken as a director to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

Small company provisions

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

This report was approved by the board of directors on **7 i7/23**, and signed on behalf of the board by:



Tan Sri Datuk Dr Omar Abdul Rahman
Chairman

Commonwealth Partnership for Technology Management Limited

Company Limited by Guarantee

Independent Auditor's Report to the Members of Commonwealth Partnership for Technology Management Limited

Year ended 30 September 2022

Opinion

We have audited the financial statements of Commonwealth Partnership for Technology Management Limited (the 'company') for the year ended 30 September 2022 which comprise the statement of income and retained earnings, statement of financial position and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 30 September 2022 and of its profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Material uncertainty related to going concern

We draw attention to note 3 in the financial statements, which indicates that these events and conditions, indicate that a material uncertainty exists that may cast significant doubt on the company's ability to continue as a going concern. Our opinion is not modified in respect of this matter.

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The directors are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a

Commonwealth Partnership for Technology Management Limited

Company Limited by Guarantee

Independent Auditor's Report to the Members of Commonwealth Partnership for Technology Management Limited *(continued)*

Year ended 30 September 2022

material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the directors' report for the financial period for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of directors

As explained more fully in the directors' responsibilities statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the

Commonwealth Partnership for Technology Management Limited

Company Limited by Guarantee

Independent Auditor's Report to the Members of Commonwealth Partnership for Technology Management Limited *(continued)*

Year ended 30 September 2022

aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We obtained an understanding of the Company's business, controls, legal and regulatory frameworks, laws and regulations and assessed the susceptibility of the Company's financial statements to material misstatement from irregularities, including fraud, are instances of non-compliance with laws and regulations.
- Based on this understanding we designed our audit procedures to detecting irregularities, including fraud. Testing undertaken included making enquiries on the management; journal entry testing; review of bank letters, board minutes and testing to supporting documentation to assess compliance with applicable laws and regulations. These procedures were designed to provide reasonable assurance that the financial statements were free from fraud or error.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Commonwealth Partnership for Technology Management Limited

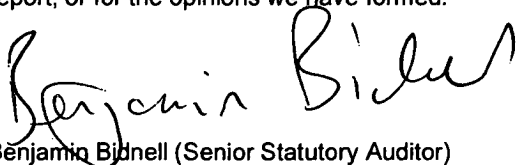
Company Limited by Guarantee

Independent Auditor's Report to the Members of Commonwealth Partnership for Technology Management Limited *(continued)*

Year ended 30 September 2022

Use of our report

This report is made solely to the company's members, as a body, in accordance with chapter 3 of part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Benjamin Bidnell (Senior Statutory Auditor)

For and on behalf of
Shipleys LLP
Chartered accountants & statutory auditor
10 Orange Street
Haymarket
London
WC2H 7DQ

10/7/2023

Commonwealth Partnership for Technology Management Limited
Company Limited by Guarantee
Statement of Income and Retained Earnings
Year ended to 30 September 2022

	Note	Year to 30 Sep 22 £	Year to 30 Sep 21 £
Income		73,000	85,000
		<u>73,000</u>	<u>85,000</u>
Administration expenses		(39,896)	(41,280)
Operating surplus	4	33,104	43,720
		<u>33,104</u>	<u>43,720</u>
Surplus before taxation		33,104	43,720
Tax on surplus		-	-
		<u>-</u>	<u>-</u>
Surplus for the financial year and total comprehensive income		<u>33,104</u>	<u>43,720</u>
Retained earnings at the start of the year		178,952	135,232
Retained earnings at the end of the year		<u>212,056</u>	<u>178,952</u>

All the activities of the company are from continuing operations.

The notes on pages 11 to 14 form part of these financial statements.

Commonwealth Partnership for Technology Management Limited

Company Limited by Guarantee

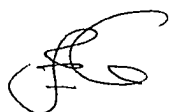
Statement of Financial Position

Year ended 30 September 2022

	Note	30 Sep 22 £	30 Sep 21 £
Fixed assets			
Tangible assets	6	652	964
Current assets			
Debtors	7	422	799
Cash at bank and in hand		217,882	184,309
		<u>218,304</u>	<u>185,108</u>
Creditors: amounts falling due within one year	8	(6,900)	(7,120)
Net current assets		<u>211,404</u>	<u>177,988</u>
Total assets less current liabilities		<u>212,056</u>	<u>178,952</u>
Net assets		<u>212,056</u>	<u>178,952</u>
Capital and reserves			
Profit and loss account		212,056	178,952
Members funds		<u>212,056</u>	<u>178,952</u>

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 1A FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

These financial statements were approved by the board of directors and authorised for issue on 7 17 23, and are signed on behalf of the board by:



Tan Sri Datuk Dr Omar Abdul Rahman
Chairman

Company registration number: 03067909

The notes on pages 11 to 14 form part of these financial statements.

Commonwealth Partnership for Technology Management Limited

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 30 September 2022

1. General information

Commonwealth Partnership for Technology Management Limited is a company limited by guarantee that is incorporated in the England and Wales (United Kingdom), under the Companies Act.

The registered office address is 10 Orange Street, Haymarket, London, WC2H 7DQ and the of the principal place of business are virtual offices.

2. Statement of compliance

These financial statements have been prepared in compliance with Section 1A of FRS102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

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 profit or loss.

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

Going concern

The company has continued to meet its working capital requirements from the annual Commonwealth Governments' and public-private sector contributions. The directors have prepared forecasts, which indicate that should sufficient funding not be received in the next 12 months the company may not be able to meet all its liabilities should there be a requirement to do so. The directors continue to monitor regularly and consistently the company's budget and expenditure, in addition to developing new ways to support its Members' networking activities in the new technology areas emerging. The directors have assessed this position and are aware that should new funding not be received there could a risk of its operational existence for the foreseeable future.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The directors have deemed that there are no significant estimates or judgements used in preparing these accounts.

Income

Contributions and fee-based income are taken to the income and expenditure account on a receipt basis as requests for contributions are only payable at the discretion of the contributing commonwealth country, as the amounts payable are voluntary and benefit will not be transferred until receipt.

Commonwealth Partnership for Technology Management Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 September 2022

3. Accounting policies *(continued)*

Taxation

Current tax is provided at amounts expected to be paid (or recovered) using tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax is provided in full on timing differences, which result in an obligation at the balance sheet date to pay more tax, or a right to pay less tax, at a future date, at rates expected to apply when they crystallise based on current tax rates and law. Timing differences arise from the inclusion of items of income and expenditure in taxation computations in periods different from those in which they are included in financial statements. Deferred tax assets are recognised to the extent that it is regarded as more likely than not they will be recovered. Deferred tax assets and liabilities are not discounted.

The company is subject to corporation tax on its investment income and non-mutual trading income.

Foreign exchange

Transactions denominated in foreign currencies are translated into sterling at the rates ruling at the dates of the transactions. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are translated at the rates ruling at that date. Translation differences arising are dealt with in the profit and loss account.

Tangible fixed assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in equity, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in equity in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in equity in respect of that asset, the excess shall be recognised in profit or loss.

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 20% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Commonwealth Partnership for Technology Management Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 September 2022

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the company are assigned to those units.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

4. Operating surplus

Operating surplus is stated after charging:

	Year to 30 Sep 22	Year to 30 Sep 21
	£	£
Depreciation of tangible assets	312	313
Fees payable for the audit of the financial statements	<u>6,900</u>	<u>7,800</u>

5. Employee numbers

The average number of persons employed by the company during the year amounted to nil (2021: nil).

There are no staff other than the directors.

Commonwealth Partnership for Technology Management Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 September 2022

6. Tangible assets

	Equipment £
Cost	
At 1 October 2021	1,564
Additions	-
At 30 September 2022	1,564
Depreciation	
At 1 October 2021	600
Charge for the year	312
At 30 September 2022	912
Carrying amount	
At 30 September 2022	652
At 30 September 2021	964

7. Debtors

	30 Sep 22 £	30 Sep 21 £
Corporation tax	107	-
Other debtors	315	799
	<u>422</u>	<u>799</u>

8. Creditors: amounts falling due within one year

	30 Sep 22 £	30 Sep 21 £
Accruals	6,900	6,900
Corporation tax	-	76
Other Creditors	-	144
	<u>6,900</u>	<u>7,120</u>

9. Company limited by guarantee

The liability of the members on winding up is limited to such amounts as may be required, not exceeding £1 per member.

There were 387 members at 30 September 2022 (2021: 389).