

Registered number: 05520915

SALISBURY RUGBY FOOTBALL CLUB LIMITED

(A company limited by guarantee)

DIRECTORS' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2021

**Fletcher & Partners
Crown Chambers
Bridge Street
Salisbury
SP1 2LZ**

SALISBURY RUGBY FOOTBALL CLUB LIMITED

COMPANY INFORMATION

DIRECTORS	Steve Allen (resigned 14 November 2020) Richard Bathurst Russell Jugg (appointed 17 June 2020) David Mason Chris Metson (appointed 17 June 2020) Richard Lloyd (resigned 17 June 2020) Nicola Rawnsdon Jason Yarwood (appointed 14 November 2020)
SECRETARY	Chris Metson
COMPANY NUMBER	05520915
REGISTERED OFFICE	The Clubhouse Castle Road Salisbury Wiltshire SP1 3SA
ACCOUNTANTS	Fletcher & Partners Chartered Accountants Crown Chambers Bridge Street Salisbury SP1 2LZ

SALISBURY RUGBY FOOTBALL CLUB LIMITED

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SALISBURY RUGBY FOOTBALL CLUB LIMITED

DIRECTORS' REPORT FOR THE YEAR ENDED 30 APRIL 2021

The directors present their report and the financial statements for the year ended 30 April 2020.

PRINCIPAL ACTIVITY

The principal activity of the company, which is registered as a Community Amateur Sports Club, is the provision of amateur rugby union playing and recreational facilities for all age groups from the local community without exception of race, religion, gender or ability. The company provides an environment in which the aspirations of its members can be achieved and satisfied by reaching their personal best.

DIRECTORS

The directors who served during the year were:

Steve Allen (resigned 14 November 2020)

Richard Bathurst

Russell Jugg (appointed 17 June 2020)

David Mason

Chris Metson (appointed 17 June 2020)

Richard Lloyd (resigned 17 June 2020)

Nicola Rawson

Jason Yarwood (appointed 14 November 2020)

STATEMENT OF DIRECTORS' RESPONSIBILITIES

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 applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. 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 of the profit or loss of the Company for that period. In preparing these financial statements, the directors are required to:

select suitable accounting policies for the Company's financial statements and then apply them consistently;

make judgments and estimates that are reasonable and prudent;

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

SALISBURY RUGBY FOOTBALL CLUB LIMITED

**DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2021**

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.

Disclosure of information to auditors

Each of the persons who are directors at the time when this Directors' Report is approved has confirmed that:

- so far as the director is aware, there is no relevant audit information of which the Company's auditors are unaware, and
- the director has taken all the steps that ought to have been taken as a director in order to be aware of any relevant audit information and to establish that the Company's auditors are aware of that information.

The report of the directors has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

This report was approved by the board on 12 July 2021 and signed on its behalf.



Nicola Rawnsion
Director

SALISBURY RUGBY FOOTBALL CLUB LIMITED
INDEPENDENT CHARTERED ACCOUNTANTS' REVIEW REPORT TO THE DIRECTORS OF
SALISBURY RUGBY FOOTBALL CLUB LIMITED

We have reviewed the financial statements of Salisbury Rugby Football Club Limited for the year ended 30 April 2021, which comprise the Income statement, the Statement of financial position and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Directors' Responsibility for the Financial Statements

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.

Accountants' Responsibility

Our responsibility is to express a conclusion based on our review of the financial statements. We conducted our review in accordance with International Standard on Review Engagements (ISRE) 2400 (Revised), 'Engagements to review historical financial statements' and ICAEW Technical Release TECH 09/13AAF 'Assurance review engagements on historical financial statements'. ISRE 2400 also requires us to comply with the ICAEW Code of Ethics.

Scope of the Assurance Review

A review of the financial statements in accordance with ISRE 2400 (Revised) is a limited assurance. We have performed additional procedures to those required under a compilation engagement. These primarily consist of making enquiries of management and others within the entity, as appropriate, applying analytical procedures and evaluating the evidence obtained. The procedures performed in a review are substantially less than those performed in an audit conducted in accordance with International Standards on Auditing (UK and Ireland). Accordingly, we do not express an audit opinion on these financial statements.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the financial statements have not been prepared:

- (i) so as to give a true and fair view of the state of the Company's affairs as at 30 April 2021, and of its surplus for the year then ended;
- (ii) in accordance with United Kingdom Generally Accepted Accounting Practice; and
- (iii) in accordance with the requirements of the Companies Act 2006

Material uncertainty related to going concern

We draw attention to note 2.2 in the financial statements, which indicates in common with many other companies, the company has experienced a difficult period over the course of the Covid-19 pandemic. As stated in note 2.2, these events or conditions, along with other matters as set forth in note 2.2 and note 13, indicate that a material uncertainty exists that may cast doubt on the Company's ability to continue as a going concern. Our opinion is not modified in respect of this matter.

This report is made solely to the Company's directors, as a body, in accordance with the terms of our engagement letter. Our review has been undertaken so that we might state to the Company's directors those matters that we have agreed with them in our engagement letter 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 directors, as a body, for our work, for this report or the conclusions we have formed.


Fletcher & Partners
Chartered Accountants
Salisbury

14 July 2021

SALISBURY RUGBY FOOTBALL CLUB LIMITED

STATEMENT OF COMPREHENSIVE INCOME

FOR THE YEAR ENDED 30 APRIL 2021

	Note	2021 £	2020 £
Turnover	1	146,268	158,932
GROSS PROFIT		146,268	158,932
Playing costs		(33,754)	(59,177)
Clubhouse and administration expenses		(87,531)	(81,521)
		<hr/>	<hr/>
OPERATING PROFIT		24,983	18,234
Income from shares in group undertakings		5,799	44,962
Interest receivable		8	117
		<hr/>	<hr/>
Profit/(loss) before tax		30,790	63,313
Tax on profit on ordinary activities		-	-
		<hr/>	<hr/>
Profit for the financial year		30,790	63,313
		<hr/>	<hr/>
Other comprehensive income for the year		-	-
		<hr/>	<hr/>
Total comprehensive income for the year		30,790	63,313
		<hr/>	<hr/>

There were no recognised gains and losses for 2021 or 2020 other than those included in the statement of comprehensive income.

The notes on pages 9 to 13 form part of these financial statements.

SALISBURY RUGBY FOOTBALL CLUB LIMITED

STATEMENT OF FINANCIAL POSITION

AS AT 30 APRIL 2021

COMPANY NUMBER: 05520915

	Note	2021	2020
		£	£
FIXED ASSETS			
Tangible assets	6	692,483	466,153
Investments	7	102	102
		692,585	466,255
 CURRENT ASSETS			
Debtors	8	10,291	34,261
Cash at bank		59,544	199,248
		69,835	233,509
 CREDITORS: Amounts falling due within one year	9	(85,322)	(90,516)
NET CURRENT ASSETS		(15,487)	142,993
TOTAL ASSETS LESS CURRENT LIABILITIES		677,098	609,248
 CREDITORS: Amounts falling due after more than one year	10	(266,637)	(229,577)
NET ASSETS		410,461	379,671
 CAPITAL AND RESERVES			
Other reserves		-	266,797
Profit and loss account		410,461	112,874
MEMBERS' FUNDS		410,461	379,671

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

The financial statements were approved and authorised for issue by the board and were signed on its behalf on 12 July 2021.



Nicola Rawnsion
Director



Richard Bathurst
Director

The notes on pages 9 to 13 form part of these financial statements.

SALISBURY RUGBY FOOTBALL CLUB LIMITED

STATEMENT OF CHANGES IN EQUITY

FOR THE YEAR ENDED 30 APRIL 2021

	Other reserves £	Profit and loss account £	Total equity £
At 1 May 2019	235,893	80,465	316,358
Comprehensive income for the year	-	63,313	63,313
Other comprehensive income for the year	-	-	-
Total comprehensive income for the year	-	63,313	63,313
Transfer to/from profit and loss account	-	(30,904)	(30,904)
Transfer between other reserves	30,904	-	30,904
At 30 April 2020	<u>266,797</u>	<u>112,874</u>	<u>379,671</u>

	Other reserves £	Profit and loss account £	Total equity £
At 1 May 2020	266,797	112,874	379,671
Comprehensive income for the year	-	30,790	30,790
Other comprehensive income for the year	-	-	-
Total comprehensive income for the year	-	30,790	30,790
Transfer to/from profit and loss account	(279,542)	(12,745)	(292,287)
Transfer between other reserves	12,745	279,542	292,287
At 30 April 2021	<u>-</u>	<u>410,461</u>	<u>410,461</u>

The notes on pages 7 to 11 form part of these financial statements.

SALISBURY RUGBY FOOTBALL CLUB LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2021

1. GENERAL INFORMATION

Salisbury Rugby Football Club Limited is a private company limited by guarantee and incorporated in England. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the company in the event of liquidation. Its registered office is The Clubhouse, Castle Road, Salisbury, Wiltshire, SP1 3SA.

2. ACCOUNTING POLICIES

2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006

2.2 GOING CONCERN

The financial statements are prepared on a going concern basis. There is currently a significant level of uncertainty affecting the global economy and in common with all rugby clubs, there is no recreational rugby being played in the country and the bar and club facilities are currently closed. This is covered in further detail in note 13. Despite the current restrictions the board of directors consider that in the longer term recreational rugby will return and the club facilities will reopen. Consequently the directors consider that it is reasonable to prepare the financial statements on a going concern basis.

2.3 TURNOVER

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

Revenue is mainly derived from bar and club shop takings, room hire, sponsorship, grants, membership fees and contributions from members, be it through donations or organisation of fundraising events.

Sale of goods

Revenue from the sale of goods is recognised when all of the following conditions are satisfied:

- the Company has transferred the significant risks and rewards of ownership to the buyer;
- the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the transaction; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Rendering of services

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

SALISBURY RUGBY FOOTBALL CLUB LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2021

2 ACCOUNTING POLICIES (continued)

2.4 TANGIBLE FIXED ASSETS AND DEPRECIATION

Tangible fixed assets are stated at cost or valuation less depreciation. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets less their estimated residual value, over their expected useful lives on the following bases:

Assets under construction	-	0% No depreciation until complete
Long-term leasehold property	-	2% to 10% straight line
Plant and machinery	-	10% to 50% straight line
Fixtures and fittings	-	20% to 33% straight line

2.5 INVESTMENTS

Investments held as fixed assets are shown at cost less provision for impairment.

The parent company and subsidiary form a small group and are therefore exempt from the requirement to produce consolidated accounts or disclose transactions between the two companies.

2.6 DEBTORS

Short term debtors are measured at transaction price, less any impairment.

2.7 CASH AND CASH EQUIVALENTS

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

2.8 CREDITORS

Short term creditors are measured at the transactional price. Other financial liabilities, including bank loans, are initially measured at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest rate method.

2.9 GRANTS

Grants relating to tangible fixed assets are treated as deferred income and released to the Profit and Loss account over the expected useful lives of the assets concerned. Other grants are credited to the Income and expenditure as the related expenditure is incurred.

SALISBURY RUGBY FOOTBALL CLUB LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2021

2 ACCOUNTING POLICIES (continued)

2.10 DEFERRED INCOME

The company received a lease premium in 2013. The premium is being recognised as income over the 50 year period of the lease. The remaining lease premium is recorded as a liability within creditors.

2.11 FINANCIAL INSTRUMENTS

The company only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors.

2.12 MEMBERS' FUNDS

The Profit and Loss account is the total of retained surpluses of the company. Other reserves represented funds designated for future capital projects. The company has used all of these funds in the year on the clubhouse redevelopment.

3 AUDITORS' REMUNERATION

	£
Independent Accountants' Fee - year ended 30 April 2021	1,850
Independent Auditors' Fee - year ended 30 April 2020	<u>2,000</u>

4 EMPLOYEES

The average number of employees employed in the year was nil (2020: nil)

No directors received any remuneration or benefits in either year.

5 INCOME FROM SHARES IN GROUP UNDERTAKINGS

	2021	2020
	£	£
Dividends receivable from subsidiary company	5,799	13,292
	<u>5,799</u>	<u>13,292</u>

SALISBURY RUGBY FOOTBALL CLUB LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2021**

6 TANGIBLE FIXED ASSETS

	Assets under construction	Long-term leasehold property	Plant and machinery	Fixtures and fittings	Total
	£	£	£	£	£
COST					
At 1 May 2020	351,452	106,824	67,895	53,571	579,742
Additions	242,725	-	14,721	2,890	260,336
Transfer between assets	(585,373)	585,373	-	-	-
At 30 April 2021	<u>8,804</u>	<u>692,197</u>	<u>82,616</u>	<u>56,461</u>	<u>840,078</u>
DEPRECIATION					
At 1 May 2020	-	27,044	42,841	43,704	113,589
Charge for year	-	18,215	9,355	6,436	34,006
At 30 April 2021	<u>-</u>	<u>45,259</u>	<u>52,196</u>	<u>50,140</u>	<u>147,595</u>
NET BOOK VALUE					
At 30 April 2021	<u>8,804</u>	<u>646,938</u>	<u>30,420</u>	<u>6,321</u>	<u>692,483</u>
At 30 April 2020	<u>351,452</u>	<u>79,780</u>	<u>25,054</u>	<u>9,867</u>	<u>466,153</u>

7 FIXED ASSETS INVESTMENTS

Unlisted investments

	OTHER INVESTMENTS	SHARE IN SUBSIDIARY	TOTAL £
COST			
At 1 May 2020	101	1	102
Additions	-	-	-
At 30 April 2021	<u>101</u>	<u>1</u>	<u>102</u>
NET BOOK VALUE			
At 30 April 2021			<u>102</u>
At 1 May 2020			<u>102</u>

8 DEBTORS

	2021 £	2020 £
Trade debtors	-	(3)
Other debtors	1,557	7,430
Amounts due from subsidiary company	7,799	25,899
Prepayments and accrued income	935	935
	<u>10,291</u>	<u>34,261</u>

SALISBURY RUGBY FOOTBALL CLUB LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2021

9 CREDITORS:

Amounts falling due within one year	2021	2020
	£	£
Loans	15,001	13,334.00
Trade creditors	38,982	46,715
Other taxation and social security	4,015	2,681
Deferred grant funding	5,882	2,762
Other creditors	12,672	10,160
Accruals and deferred income	8,770	14,864
	<u>85,322</u>	<u>90,516</u>

10 CREDITORS:

Amounts falling due within one year	2021	2020
	£	£
Loans	88,331	62,721
Deferred grant funding	124,296	111,526
Accruals and deferred income	54,010	55,330
	<u>266,637</u>	<u>229,577</u>

Loans are interest free (unless default interest is charged) and the Rugby Football Foundation loan is secured by means of a fixed and floating charge on the assets of the company.

11 SUBSIDIARY COMPANY

The financial statements reflect the investment of 100% of the £1 share capital of the subsidiary company, Salisbury RFC (Trading) Ltd. The company is the trading arm of Salisbury Rugby Football Club Limited.

Profits from the trading company are distributed to the parent company in the form of a gift aid donation, which is technically a non taxable distribution by the subsidiary company. In the year ended 30 April 2021 the dividend receivable was £5,799 (2020: £44,962). The parent and subsidiary company form a small group and are not required to prepare consolidated accounts. The company is not required to disclose transactions between the parent and subsidiary company.

SALISBURY RUGBY FOOTBALL CLUB LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2021

12 LEASE COMMITMENTS

The company is committed to payments under operating leases as follows:

	2021 £	2020 £
	Motor Vehicles	Motor Vehicles
Due to expire: - Between 1 year and 5 years	16,830	22,236

13 COVID-19 PANDEMIC

A global pandemic is currently significantly impacting on the operations of the company. As part of the UK government response the country has been subject to multiple national lockdowns and social distancing measures were introduced. The company has been unable to operate normally for large periods of the financial year. Our wholly owned subsidiary company, Salisbury RFC (Trading) Limited, is also impacted by the restrictions and is unable to generate significant income.

The financial results of both companies are dependent upon a "normal" rugby season with junior and senior rugby training and league rugby. With recreational rugby suspended and trading operations closed, the board of directors were faced with unprecedented challenges. These will continue in the future even after social distancing restrictions have been relaxed and it is likely to put significant financial pressures on both companies.

Salisbury Rugby Football Club has operated for in excess of 100 years and in recent times the members of the club have fundraised approximately £250,000 towards the redevelopment of the changing rooms at the club. There is a significant degree of uncertainty regarding how the club facilities will be used in the coming months, how many juniors and seniors will be able to attend training and play competitive rugby. This uncertainty will impact on the income and expenditure of the company. In the current financial year the company has benefitted from financial grants from the Rugby Union Winter Survival Fund and Wiltshire Council grants, the trading subsidiary company has benefitted from using the Coronavirus Job Retention Scheme to largely cover the costs of furloughed employees.

The directors have considered the financial position of the company and its' subsidiary company. Although they anticipate a difficult period in the immediate future they believe that with the resumption of trading and the support and goodwill of longstanding members and suppliers the company will be able to continue operating for the foreseeable future. Consequently the directors believe it is appropriate to prepare the financial statements on a going concern basis.

14 CAPITAL COMMITMENTS

As at 30 April 2021 the company had incurred expenditure of approximately £8,800 on kitchen improvements. The costs to completion of this project are estimated to be £12,000.

SALISBURY RUGBY FOOTBALL CLUB LIMITED
DETAILED TRADING AND PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2021

	Page	2021 £	2020 £
OTHER INCOME	14	146,268	158,932
LESS: OVERHEADS			
Playing costs	15	33,754	59,177
Clubhouse and administration expenses	16	87,531	81,521
OPERATING PROFIT		<u>24,983</u>	<u>18,234</u>
Income from shares in group undertakings		5,799	44,962
Interest receivable	16	8	117
PROFIT FOR THE YEAR		<u>30,790</u>	<u>63,313</u>

SALISBURY RUGBY FOOTBALL CLUB LIMITED

**SCHEDULE TO THE DETAILED ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2021**

	2021	2020
	£	£
OTHER INCOME		
Mobile mast rental	1,320	1,320
RFU support of league travel	-	429
Mini festival	156	1,780
Senior men and women subscriptions	5,261	10,886
Colts, junior and mini players subscriptions	30,660	35,810
Vets and walking rugby subscriptions	5	1,121
Vice Presidents subscriptions	11,175	9,600
Grant income	67,164	16,563
Christmas draw	3,258	-
200 club	769	713
Overheads recharged to subsidiary company	6,000	28,000
Bungalow rental income	6,000	6,000
Legacies and other donations	750	10,040
Project All Change donations	13,750	36,670
	<u>146,268</u>	<u>158,932</u>

SALISBURY RUGBY FOOTBALL CLUB LIMITED

**SCHEDULE TO THE DETAILED ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2021**

	2021 £	2020 £
PLAYING COSTS		
Pitch preparation	11,672	14,773
Travel & accommodation	5,406	5,747
Laundry	228	1,480
Catering	790	9,290
Playing & kit costs	3,873	9,677
Physio expenses	2,800	5,420
Coaching expenses	-	1,687
Fitness coaching (gym)	-	1,560
Referees expenses	(370)	1,348
Programme costs	-	-
Entry fees	-	1,429
Trophies & medals	-	78
Depreciation of playing equipment	9,355	6,688
	<u>33,754</u>	<u>59,177</u>

SALISBURY RUGBY FOOTBALL CLUB LIMITED

**SCHEDULE TO THE DETAILED ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2021**

	2021	2020
	£	£
CLUBHOUSE AND ADMINISTRATIVE EXPENSES		
Staff salaries	-	-
Staff national insurance	-	-
Printing and stationery	255	1,333
Telephone	383	843
Computer costs	3,700	1,757
General office expenses	135	265
Advertising and promotion	250	928
Legal and professional	1,200	1,200
Audit and accountancy costs	1,850	2,000
Equipment hire	1,804	3,361
Bank charges and interest	496	964
Bartercard charges	-	171
Credit card charges	765	901
Bad debts	-	-
Project All Change fundraising expenses	1,005	5,766
Rates	-	1,067
Light, heat and water	12,878	16,618
Cleaning	-	5,034
Insurance	2,635	1,917
Repairs and maintenance	23,086	8,520
Depreciation - leasehold property and fixtures	24,651	9,836
Charity donations	-	-
Sponsorship costs	-	-
Sky, BT & TV licence	1,158	5,814
Bookkeeping	11,280	10,460
Irrecoverable VAT	-	2,766
	87,531	81,521
	2021	2020
	£	£
INTEREST RECEIVABLE		
Bank interest receivable	8	117