

Registered number: 05520915

**SALISBURY RUGBY FOOTBALL CLUB LIMITED**

(A company limited by guarantee)

**DIRECTORS' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 APRIL 2022**

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

# **SALISBURY RUGBY FOOTBALL CLUB LIMITED**

## **COMPANY INFORMATION**

<b>DIRECTORS</b>	Richard Bathurst Russell Jugg David Mason Chris Metson Nicholas Mould (appointed 16 August 2021) Nicola Rawnsdon (resigned 16 August 2021) Michael Rigby (appointed 16 August 2021) Jason Yarwood
<b>SECRETARY</b>	Chris Metson
<b>COMPANY NUMBER</b>	05520915
<b>REGISTERED OFFICE</b>	The Clubhouse Castle Road Salisbury Wiltshire SP1 3SA
<b>ACCOUNTANTS</b>	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 2022**

The directors present their report and the financial statements for the year ended 30 April 2022.

#### **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:

Richard Bathurst  
Russell Jugg  
David Mason  
Chris Metson  
Nicholas Mould (appointed 16 August 2021)  
Nicola Rawnsdon (resigned 16 August 2021)  
Michael Rigby (appointed 16 August 2021)  
Jason Yarwood

#### **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 2022**

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.

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 4 July 2022 and signed on its behalf.

A handwritten signature in dark ink, appearing to read 'Russell Jugg', with a stylized, cursive script.

Russell Jugg  
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 2022, 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 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 2022, and of its profit 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

**SALISBURY RUGBY FOOTBALL CLUB LIMITED**

**STATEMENT OF COMPREHENSIVE INCOME**

**FOR THE YEAR ENDED 30 APRIL 2022**

	Note	2022 £	2021 £
Turnover	1	135,896	146,268
<b>GROSS PROFIT</b>		135,896	146,268
Playing costs		(65,799)	(33,754)
Clubhouse and administration expenses		<u>(110,054)</u>	<u>(87,531)</u>
<b>OPERATING (LOSS) / PROFIT</b>		(39,957)	24,983
Income from shares in group undertakings		41,816	44,962
Interest receivable		<u>6</u>	<u>8</u>
<b>Profit before tax</b>		1,865	69,953
Tax on profit on ordinary activities		<u>-</u>	<u>-</u>
<b>Profit for the financial year</b>		<u>1,865</u>	<u>69,953</u>
<b>Other comprehensive income for the year</b>		<u>-</u>	<u>-</u>
<b>Total comprehensive income for the year</b>		<u>1,865</u>	<u>69,953</u>

There were no recognised gains and losses for 2022 or 2021 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 2022**

**COMPANY NUMBER: 05520915**

	Note	2022	2020
		£	£
<b>FIXED ASSETS</b>			
Tangible assets	6	714,989	692,483
Investments	7	102	102
		<u>715,091</u>	<u>692,585</u>
<b>CURRENT ASSETS</b>			
Debtors	8	30,556	10,291
Cash at bank		45,727	59,544
		<u>76,283</u>	<u>69,835</u>
<b>CREDITORS:</b> Amounts falling due within one year	9	<u>(79,388)</u>	<u>(85,322)</u>
<b>NET CURRENT ASSETS</b>		(3,105)	(15,487)
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		711,986	677,098
<b>CREDITORS:</b> Amounts falling due after more than one year	10	<u>(299,660)</u>	<u>(266,637)</u>
<b>NET ASSETS</b>		<u>412,326</u>	<u>410,461</u>
<b>CAPITAL AND RESERVES</b>			
Other reserves		-	-
Profit and loss account		<u>412,326</u>	<u>410,461</u>
<b>MEMBERS' FUNDS</b>		<u>412,326</u>	<u>410,461</u>

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 4 July 2022.



Russell Jugg  
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 2022**

	Other reserves £	Profit and loss account £	Total equity £
At 1 May 2020	266,797	112,874	379,671
<b>Comprehensive income for the year</b>	-	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	-	410,461	410,461

	Other reserves £	Profit and loss account £	Total equity £
At 1 May 2021	-	410,461	410,461
<b>Comprehensive income for the year</b>	-	1,865	1,865
Other comprehensive income for the year	-	-	-
Total comprehensive income for the year	-	1,865	1,865
Transfer to/from profit and loss account			-
Transfer between other reserves		-	-
At 30 April 2022	-	412,326	412,326

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 2022**

### **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, in the previous financial year there was no recreational rugby played in the country and the bar and club facilities were closed. This is covered in further detail in note 13. The board of directors consider that in the longer term recreational rugby will return to normal and the reopening of the club facilities will enable the company to rebuild its financial reserves. 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 2022**

#### **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 2022**

### **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 INDEPENDENT ACCOUNTANTS' FEE**

	£
Independent Accountants' Fee - year ended 30 April 2022	1,900
Independent Accountants' Fee - year ended 30 April 2021	<u>1,850</u>

### **4 EMPLOYEES**

The average number of employees employed in the year was nil (2021: nil)

No directors received any remuneration or benefits in either year.

### **5 INCOME FROM SHARES IN GROUP UNDERTAKINGS**

	2022 £	2021 £
Dividends receivable from subsidiary company	<u>41,816</u>	<u>5,799</u>
	<u>41,816</u>	<u>5,799</u>

**SALISBURY RUGBY FOOTBALL CLUB LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 APRIL 2022**

**6 TANGIBLE FIXED ASSETS**

	Assets under construction £	Long-term leasehold property £	Plant and machinery £	Fixtures and fittings £	Total £
<b>COST</b>					
At 1 May 2021	8,804	692,197	82,616	56,461	840,078
Additions	9,091	34,541	2,068	10,542	56,242
Transfer between assets	(17,895)	17,895	-	-	-
At 30 April 2022	<u>-</u>	<u>744,633</u>	<u>84,684</u>	<u>67,003</u>	<u>896,320</u>
<b>DEPRECIATION</b>					
At 1 May 2021	-	45,259	52,196	50,140	147,595
Charge for year	-	20,271	9,231	4,234	33,736
At 30 April 2022	<u>-</u>	<u>65,530</u>	<u>61,427</u>	<u>54,374</u>	<u>181,331</u>
<b>NET BOOK VALUE</b>					
At 30 April 2022	<u>-</u>	<u>679,103</u>	<u>23,257</u>	<u>12,629</u>	<u>714,989</u>
At 30 April 2021	<u>8,804</u>	<u>646,938</u>	<u>30,420</u>	<u>6,321</u>	<u>692,483</u>

**7 FIXED ASSETS INVESTMENTS**

**Unlisted investments**

	<b>OTHER INVESTMENTS</b>	<b>SHARE IN SUBSIDIARY</b>	<b>TOTAL £</b>
<b>COST</b>			
At 1 May 2021	101	1	102
Additions	-	-	-
At 30 April 2022	<u>101</u>	<u>1</u>	<u>102</u>
<b>NET BOOK VALUE</b>			
At 30 April 2022			<u>102</u>
At 1 May 2021			<u>102</u>

**8 DEBTORS**

	2022 £	2021 £
Trade debtors	-	-
Other debtors	54	1,557
Amounts due from subsidiary company	29,816	7,799
Prepayments and accrued income	686	935
	<u>30,556</u>	<u>10,291</u>



# SALISBURY RUGBY FOOTBALL CLUB LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 30 APRIL 2022

#### 9 CREDITORS:

Amounts falling due within one year	2022	2021
	£	£
Loans	10,001	15,001
Trade creditors	41,410	38,982
Other taxation and social security	1,735	4,015
Deferred grant funding	3,120	5,882
Other creditors	11,567	12,672
Accruals and deferred income	11,555	8,770
	<u>79,388</u>	<u>85,322</u>

#### 10 CREDITORS:

Amounts falling due after one year	2022	2021
	£	£
Loans	128,330	88,331
Deferred grant funding	118,640	124,296
Accruals and deferred income	52,690	54,010
	<u>299,660</u>	<u>266,637</u>

The company has three loans provided by either the Rugby Football Union or the Rugby Football Foundation. Two loans are interest free, one loan is a 2% fixed interest loan. Loans are secured by means of a fixed and floating charge on the assets of the company.

The loans are repayable over the following periods.	2022	2021
	£	£
Amounts falling due within one year	10,001	15,001
Amounts falling due between two years and five years	44,377	26,672
Amounts falling due after more than five years.	83,953	61,659
	<u>138,331</u>	<u>103,332</u>

#### 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 2022 the dividend receivable was £41,816 (2021: £5,799). 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 2022**

#### **12 LEASE COMMITMENTS**

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

	2022 £	2021 £
	Motor Vehicles	Motor Vehicles
Due to expire: - Between 1 year and 5 years	11,762	16,830
	<hr/>	<hr/>

#### **13 COVID-19 PANDEMIC AND INFLATION**

A global pandemic has impacted on the operations of the company, particularly during the year ending 30 April 2021.

The country was subject to multiple national lockdowns and social distancing measures were introduced. The company was unable to operate normally for large periods of the financial year ended 30 April 2021. Our wholly owned subsidiary company, Salisbury RFC (Trading) Limited, is also impacted by the restrictions and is was unable to generate significant income.

The adverse impact has been much reduced during the year ending 30 April 2022.

The financial results of both companies are dependent upon a "normal" rugby season with junior and senior rugby training and league rugby. Although recreational rugby has resumed and trading operations reopened, the board of directors are still faced with unprecedented challenges. There are currently further pressures arising from the global energy crisis and rising inflation, which will impact on households' disposable incomes.

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. The Covid-19 pandemic is not yet over, although there are now no restrictions on rugby or opening of the club facilities. The impact of rising costs is now a further challenge for the company.

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.

**SALISBURY RUGBY FOOTBALL CLUB LIMITED**  
**DETAILED TRADING AND PROFIT AND LOSS ACCOUNT**  
**FOR THE YEAR ENDED 30 APRIL 2022**

	Page	2022 £	2021 £
<b>OTHER INCOME</b>	14	135,896	146,268
<b>LESS: OVERHEADS</b>			
Playing costs	15	65,799	33,754
Clubhouse and administration expenses	16	110,054	87,531
<b>OPERATING PROFIT</b>		<u>(39,957)</u>	<u>24,983</u>
Income from shares in group undertakings		41,816	5,799
Interest receivable	16	6	8
<b>(LOSS) / PROFIT FOR THE YEAR</b>		<u>1,865</u>	<u>30,790</u>

**SALISBURY RUGBY FOOTBALL CLUB LIMITED**

**SCHEDULE TO THE DETAILED ACCOUNTS  
FOR THE YEAR ENDED 30 APRIL 2022**

	2022 £	2021 £
<b>OTHER INCOME</b>		
Mobile mast rental	1,320	1,320
Mini festival	-	156
Senior men and women subscriptions	9,455	5,261
Colts, junior and mini players subscriptions	35,173	30,660
Vets and walking rugby subscriptions	1,326	5
Vice Presidents subscriptions	9,592	11,175
Grant income	16,550	67,164
Christmas draw	1,543	3,258
200 club	761	769
Overheads recharged to subsidiary company	34,000	6,000
Bungalow rental income	6,000	6,000
Legacies and other donations	8,176	750
Project All Change donations	-	13,750
VAT refunds	12,000	-
	<hr/> 135,896 <hr/>	<hr/> 146,268 <hr/>

**SALISBURY RUGBY FOOTBALL CLUB LIMITED**

**SCHEDULE TO THE DETAILED ACCOUNTS  
FOR THE YEAR ENDED 30 APRIL 2022**

	2022 £	2021 £
<b>PLAYING COSTS</b>		
Pitch preparation	11,415	11,672
Travel & accommodation	7,787	5,406
Laundry	2,365	228
Catering	13,868	790
Playing & kit costs	9,050	3,873
Physio expenses	7,538	2,800
Coaching expenses	1,816	-
Referees expenses	876	(370)
Entry fees	845	-
Trophies & medals	1,008	-
Depreciation of playing equipment	9,231	9,355
	<hr/> 65,799	<hr/> 33,754



**SALISBURY RUGBY FOOTBALL CLUB LIMITED**

**SCHEDULE TO THE DETAILED ACCOUNTS  
FOR THE YEAR ENDED 30 APRIL 2022**

	2022 £	2021 £
<b>CLUBHOUSE AND ADMINISTRATIVE EXPENSES</b>		
Printing and stationery	3,051	255
Telephone	-	383
Computer costs	3,571	3,700
General office expenses	3,310	135
Advertising and promotion	295	250
Legal and professional	3,830	1,200
Audit and accountancy costs	1,950	1,850
Equipment hire	3,989	1,804
Bank charges and interest	611	496
Credit card charges	769	765
Project All Change fundraising expenses	-	1,005
Rates	530	-
Light, heat and water	17,871	12,878
Insurance	2,473	2,635
Repairs and maintenance	25,943	23,086
Depreciation - leasehold property and fixtures	24,505	24,651
Sky, BT & TV licence	6,076	1,158
Bookkeeping	11,280	11,280
Irrecoverable VAT	-	-
	<hr/> 110,054 <hr/>	<hr/> 87,531 <hr/>
	2022 £	2021 £
<b>INTEREST RECEIVABLE</b>		
Bank interest receivable	<hr/> 6 <hr/>	<hr/> 8 <hr/>