

CHARITY REGISTRATION NUMBER: 520774

Easington Social Welfare Centre
Unaudited Financial Statements
31 March 2021

WM FORTUNE AND SON

Chartered accountants
Collingwood House
Church Square
Hartlepool
TS24 7EN

Easington Social Welfare Centre

Financial Statements

Year ended 31 March 2021

| | Page |
|---|-------------|
| Trustees' annual report | 1 |
| Independent examiner's report to the trustees | 2 |
| Statement of financial activities | 3 |
| Statement of financial position | 4 |
| Notes to the financial statements | 5 |
| The following pages do not form part of the financial statements | |
| Detailed statement of financial activities | 14 |
| Notes to the detailed statement of financial activities | 15 |

Easington Social Welfare Centre

Trustees' Annual Report

Year ended 31 March 2021

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

Reference and administrative details

Registered charity name Easington Social Welfare Centre

Charity registration number 520774

Principal office Seaside Lane South
Easington Colliery

The trustees

| | |
|--------------|-----------------------------|
| Dr D Boyes | (Appointed 13 October 2020) |
| S W Fergus | (Appointed 14 July 2020) |
| G Robinson | (Appointed 14 July 2020) |
| A Stephenson | |
| D Laverick | |
| D Rivers | |
| M Vickers | (Appointed 14 April 2021) |
| S Davis | (Appointed 14 April 2021) |
| C Wragg | (Appointed 14 April 2021) |

Independent examiner Wm Fortune and Son
Collingwood House
Church Square
Hartlepool
TS24 7EN

Structure, governance and management

The charity is set up under a Scheme dated 30th July 2004 amended by Scheme dated 1st March 2013.

Objectives and activities

The object of the charity is the provision of a social welfare centre for the benefit of the inhabitants (and in particular, but not exclusively, such of the said inhabitants as are members of the mining community) of the area of benefit without distinction of political, religious or other opinions with the object of improving the conditions of life for the said inhabitants.

The trustees' annual report was approved on 29 December 2022 and signed on behalf of the board of trustees by:

Charity Secretary

Easington Social Welfare Centre

Independent Examiner's Report to the Trustees of Easington Social Welfare Centre

Year ended 31 March 2021

I report to the trustees on my examination of the financial statements of Easington Social Welfare Centre ('the charity') for the year ended 31 March 2021.

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 Act').

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

Independent examiner's statement

I have completed my examination. I confirm that no material 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 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 accounts to be reached.

Thomas Atkinson
Chartered Accountant

Independent Examiner

Collingwood House
Church Square
Hartlepool
TS24 7EN

29 December 2022

Easington Social Welfare Centre

Statement of Financial Activities

Year ended 31 March 2021

| | | 2021 | | 2020 |
|--|------|-----------------|------------------------|-----------------|
| | | Unrestricted | Total funds | Total funds |
| | Note | funds | £ | £ |
| Income and endowments | | | | |
| Other trading activities | 4 | 69,291 | 69,291 | 63,198 |
| Total income | | <u>69,291</u> | <u>69,291</u> | <u>63,198</u> |
| Expenditure | | | | |
| Expenditure on charitable activities | 5,6 | 80,056 | 80,056 | 117,757 |
| Total expenditure | | <u>80,056</u> | <u>80,056</u> | <u>117,757</u> |
| Net expenditure and net movement in funds | | <u>(10,765)</u> | <u>(10,765)</u> | <u>(54,559)</u> |
| Reconciliation of funds | | | | |
| Total funds brought forward | | 393,480 | 393,480 | 448,039 |
| Total funds carried forward | | <u>382,715</u> | <u>382,715</u> | <u>393,480</u> |

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

The notes on pages 5 to 12 form part of these financial statements.

Easington Social Welfare Centre

Statement of Financial Position

31 March 2021

| | Note | 2021 £ | 2020 £ |
|---|------|----------------|----------------|
| Fixed assets | | | |
| Tangible fixed assets | 10 | 276,130 | 284,479 |
| Investments | 11 | <u>5,533</u> | <u>5,533</u> |
| | | 281,663 | 290,012 |
| Current assets | | | |
| Debtors | 12 | 19,525 | 37,382 |
| Cash at bank and in hand | | <u>82,127</u> | <u>66,686</u> |
| | | 101,652 | 104,068 |
| Creditors: amounts falling due within one year | 13 | <u>600</u> | <u>600</u> |
| Net current assets | | <u>101,052</u> | <u>103,468</u> |
| Total assets less current liabilities | | <u>382,715</u> | <u>393,480</u> |
| Net assets | | <u>382,715</u> | <u>393,480</u> |
| Funds of the charity | | | |
| Unrestricted funds | | <u>382,715</u> | <u>393,480</u> |
| Total charity funds | 14 | <u>382,715</u> | <u>393,480</u> |

These financial statements were approved by the board of trustees and authorised for issue on 29 December 2022, and are signed on behalf of the board by:

Charity Secretary

The notes on pages 5 to 12 form part of these financial statements.

Easington Social Welfare Centre

Notes to the Financial Statements

Year ended 31 March 2021

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Seaside Lane Soutgh, Easington Colliery.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

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 income or expenditure.

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

Going concern

There are no material uncertainties about the charity's ability to continue.

Transition to FRS 102

The entity transitioned from previous UK GAAP to FRS 102 as at 1 April 2019. Details of how FRS 102 has affected the reported financial position and financial performance is given in note 16.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Easington Social Welfare Centre

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible 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.

Easington Social Welfare Centre

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

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:

- 2% reducing balance
- 18% reducing balance

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

Investment property

Investment property is initially recorded at cost, which includes purchase price and any directly attributable expenditure.

Investment property is revalued to its fair value at each reporting date and any changes in fair value are recognised in income or expenditure.

If a reliable measure of fair value is no longer available without undue cost or effort for an item of investment property, it shall be transferred to tangible assets and treated as such until it is expected that fair value will be reliably measurable on an on-going basis.

Investments in associates

Investments in associates accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses.

Investments in associates accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value taken through income or expenditure. Where it is impracticable to measure fair value reliably without undue cost or effort, the cost model will be adopted.

Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the associate arising before or after the date of acquisition.

Easington Social Welfare Centre

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Investments in joint ventures

Investments in jointly controlled entities accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses.

Investments in jointly controlled entities accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value taken through income or expenditure. Where it is impracticable to measure fair value reliably without undue cost or effort, the cost model will be adopted.

Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the joint venture arising before or after the date of acquisition.

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.

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 charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Easington Social Welfare Centre

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Other trading activities

| | Unrestricted Funds | Total Funds 2021 | Unrestricted Funds | Total Funds 2020 |
|-------|-----------------------|---------------------|-----------------------|---------------------|
| | £ | £ | £ | £ |
| Sales | <u>69,291</u> | <u>69,291</u> | <u>63,198</u> | <u>63,198</u> |

5. Expenditure on charitable activities by fund type

| | Unrestricted Funds | Total Funds 2021 | Unrestricted Funds | Total Funds 2020 |
|-----------------|-----------------------|---------------------|-----------------------|---------------------|
| | £ | £ | £ | £ |
| Activity type 1 | <u>80,056</u> | <u>80,056</u> | <u>117,757</u> | <u>117,757</u> |

6. Expenditure on charitable activities by activity type

| | Activities undertaken directly | Total funds 2021 | Total fund 2020 |
|-----------------|--------------------------------------|---------------------|--------------------|
| | £ | £ | £ |
| Activity type 1 | <u>80,056</u> | <u>80,056</u> | <u>117,757</u> |

7. Net expenditure

Net expenditure is stated after charging/(crediting):

| | 2021 | 2020 |
|---------------------------------------|--------------|--------------|
| | £ | £ |
| Depreciation of tangible fixed assets | <u>8,349</u> | <u>3,651</u> |

Easington Social Welfare Centre

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

8. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

| | 2021 | 2020 |
|-----------------------|----------------------|----------------------|
| | £ | £ |
| Wages and salaries | 30,465 | 27,731 |
| Social security costs | 452 | 3,466 |
| | <u>30,917</u> | <u>31,197</u> |

The average head count of employees during the year was Nil (2020: Nil). The average number of full-time equivalent employees during the year is analysed as follows:

| | 2021 | 2020 |
|--------------------------|-----------------|-----------------|
| | No. | No. |
| Number of staff - type 5 | <u>9</u> | <u>9</u> |

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

9. Trustee remuneration and expenses

During the year S Fergus received payments from the charity.

10. Tangible fixed assets

| | Land and buildings £ | Equipment £ | Total £ |
|--|----------------------------|----------------------|-----------------------|
| Cost | | | |
| At 1 April 2020 and 31 March 2021 | <u>353,177</u> | <u>96,478</u> | <u>449,655</u> |
| Depreciation | | | |
| At 1 April 2020 | 85,329 | 79,847 | 165,176 |
| Charge for the year | <u>5,356</u> | <u>2,993</u> | <u>8,349</u> |
| At 31 March 2021 | <u>90,685</u> | <u>82,840</u> | <u>173,525</u> |
| Carrying amount | | | |
| At 31 March 2021 | <u>262,492</u> | <u>13,638</u> | <u>276,130</u> |
| At 31 March 2020 | <u>267,848</u> | <u>16,631</u> | <u>284,479</u> |

11. Investments

| | Investment properties £ |
|--|-------------------------------|
| Cost or valuation | |
| At 1 April 2020 and 31 March 2021 | <u>5,533</u> |
| Impairment | |
| At 1 April 2020 and 31 March 2021 | |
| Carrying amount | |
| At 31 March 2021 | <u>5,533</u> |
| At 31 March 2020 | <u>5,533</u> |

Easington Social Welfare Centre

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

11. Investments *(continued)*

All investments shown above are held at valuation.

12. Debtors

| | 2021 | 2020 |
|---------------|---------------|---------------|
| | £ | £ |
| Trade debtors | 18,396 | 36,253 |
| Other debtors | 1,129 | 1,129 |
| | <u>19,525</u> | <u>37,382</u> |

13. Creditors: amounts falling due within one year

| | 2021 | 2020 |
|------------------------------|------------|------------|
| | £ | £ |
| Accruals and deferred income | 600 | 600 |
| | <u>600</u> | <u>600</u> |

14. Analysis of charitable funds

Unrestricted funds

| | At 1 April 2020 | Income | Expenditure | At 31 March 2021 |
|---------------|--------------------|--------|-------------|---------------------|
| | £ | £ | £ | £ |
| General funds | 393,480 | 69,291 | (80,056) | 382,715 |

| | At 1 April 2019 | Income | Expenditure | At 31 March 2020 |
|---------------|--------------------|--------|-------------|---------------------|
| | £ | £ | £ | £ |
| General funds | 448,039 | 63,198 | (117,757) | 393,480 |

Easington Social Welfare Centre

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

15. Analysis of net assets between funds

| | Unrestricted Funds | Total Funds 2021 |
|----------------------------|-----------------------|---------------------|
| | £ | £ |
| Tangible fixed assets | 276,130 | 276,130 |
| Investments | 5,533 | 5,533 |
| Current assets | 101,652 | 101,652 |
| Creditors less than 1 year | (600) | (600) |
| Net assets | 382,715 | 382,715 |

| | Unrestricted Funds | Total Funds 2020 |
|----------------------------|-----------------------|---------------------|
| | £ | £ |
| Tangible fixed assets | 284,479 | 284,479 |
| Investments | 5,533 | 5,533 |
| Current assets | 104,068 | 104,068 |
| Creditors less than 1 year | (600) | (600) |
| Net assets | 393,480 | 393,480 |

16. Transition to FRS 102

These are the first financial statements that comply with FRS 102. The charity transitioned to FRS 102 on 1 April 2019.

No transitional adjustments were required in the retained funds or income or expenditure for the year.

Easington Social Welfare Centre

Management Information

Year ended 31 March 2021

The following pages do not form part of the financial statements.

Easington Social Welfare Centre
Detailed Statement of Financial Activities
Year ended 31 March 2021

| | 2021 £ | 2020 £ |
|---|------------------------|------------------------|
| Income and endowments | | |
| Other trading activities | | |
| Sales | <u>69,291</u> | <u>63,198</u> |
| Total income | <u>69,291</u> | <u>63,198</u> |
| Expenditure | | |
| Expenditure on charitable activities | | |
| Purchases | 519 | 11,516 |
| Wages and salaries | 30,465 | 27,731 |
| Employer's NIC | 452 | 3,466 |
| Rent | 2,899 | — |
| Rates and water | 1,283 | 1,463 |
| Light and heat | 3,931 | 7,751 |
| Repairs and maintenance | 14,464 | 13,800 |
| Insurance | — | 3,703 |
| Other establishment | 7,809 | 3,190 |
| Other motor/travel costs | 28 | — |
| Legal and professional fees | 5,405 | 12,266 |
| Telephone | 1,240 | 601 |
| Other office costs | 218 | 28,619 |
| Depreciation | <u>11,343</u> | <u>3,651</u> |
| | <u>80,056</u> | <u>117,757</u> |
| Total expenditure | <u>80,056</u> | <u>117,757</u> |
| Net expenditure | <u>(10,765)</u> | <u>(54,559)</u> |

Easington Social Welfare Centre

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2021

| | 2021 £ | 2020 £ |
|--|-------------------|--------------------|
| Expenditure on charitable activities | | |
| Activity type 1 | | |
| <i>Activities undertaken directly</i> | | |
| Direct charitable activity 1 - purchases | 519 | 11,516 |
| Direct charitable activity 1 - wages/salaries | 30,465 | 27,731 |
| Direct charitable activity 1 - employer's NIC | 452 | 3,466 |
| Direct charitable activity 1 - rent | 2,899 | – |
| Direct charitable activity 1 - rates & water | 1,283 | 1,463 |
| Direct charitable activity 1 - light & heat | 3,931 | 7,751 |
| Direct charitable activity 1 - repairs & maintenance | 14,464 | 13,800 |
| Direct charitable activity 1 - insurance | – | 3,703 |
| Direct charitable activity 1 - other establishment | 7,809 | 3,190 |
| Direct charitable activity 1 - other motor/travel costs | 28 | – |
| Direct charitable activity 1 - legal and professional fees | 5,405 | 12,266 |
| Direct charitable activity 1 - telephone | 1,240 | 601 |
| Direct charitable activity 1 - other office costs | 218 | 28,619 |
| Direct charitable activity 1 - depreciation | 11,343 | 3,651 |
| | <u>80,056</u> | <u>117,757</u> |
| Expenditure on charitable activities | <u>80,056</u> | <u>117,757</u> |

EAS001 - Easington Social Welfare Centre (CHAR102)**TRIAL BALANCE for the year 01/04/20 to 31/03/21**

Printed on 22/12/22 at 16:56:15

Page: 1

| Account Title | Debit | Credit | Comparative |
|--|--------------------|--------------------|-------------------|
| 157.00 Sales | | 69,291.00 | (63,198.00) |
| 290A.02 Direct charitable activity 1 - purchases | 519.00 | | 11,516.00 |
| 290A.04 Direct charitable activity 1 - wages/salaries | 30,465.00 | | 27,731.00 |
| 290A.05 Direct charitable activity 1 - employer's NIC | 452.00 | | 3,466.00 |
| 290A.09 Direct charitable activity 1 - rent | 2,899.00 | | 0.00 |
| 290A.10 Direct charitable activity 1 - rates & water | 1,283.00 | | 1,463.00 |
| 290A.11 Direct charitable activity 1 - light & heat | 3,931.00 | | 7,751.00 |
| 290A.12 Direct charitable activity 1 - repairs & maintenance | 14,464.00 | | 13,800.00 |
| 290A.13 Direct charitable activity 1 - insurance | 0.00 | | 3,703.00 |
| 290A.14 Direct charitable activity 1 - other establishment | 7,809.00 | | 3,190.00 |
| 290A.17 Direct charitable activity 1 - other motor/travel costs | 28.00 | | 0.00 |
| 290A.18 Direct charitable activity 1 - legal and professional fees | 5,405.00 | | 12,266.00 |
| 290A.19 Direct charitable activity 1 - telephone | 1,240.00 | | 601.00 |
| 290A.20 Direct charitable activity 1 - other office costs | 218.00 | | 28,619.00 |
| 290A.22 Direct charitable activity 1 - depreciation | 11,343.00 | | 3,651.00 |
| 520.00 Freehold property - cost brought forward | 353,177.00 | | 353,177.00 |
| 525.00 Freehold property - accumulated depreciation | | 85,329.00 | (85,329.00) |
| 527.00 Freehold property - depreciation charge | | 5,356.00 | 0.00 |
| 560.00 Equipment - cost brought forward | 96,478.00 | | 96,478.00 |
| 565.00 Equipment - accumulated depreciation | | 79,847.00 | (76,196.00) |
| 567.00 Equipment - depreciation charge | | 2,993.00 | (3,651.00) |
| 625.00 Investment property - brought forward | 5,533.00 | | 5,533.00 |
| 651.00 Trade debtors | 18,396.25 | | 36,253.00 |
| 670.00 Other debtors | 1,129.00 | | 1,129.00 |
| 735.00 Cash at bank | 28,101.53 | | 66,686.00 |
| 736.00 Cash at bank - type 2 | 54,025.22 | | 0.00 |
| 815.00 Accruals | | 600.00 | (600.00) |
| 900A.01 General funds - opening balance | | 393,480.00 | (448,039.00) |
| *** TOTALS *** | <u>£636,896.00</u> | <u>£636,896.00</u> | <u>£0.00</u> |
| Draft Loss before Appropriations | £10,765.00 | | £54,559.00 |
| Draft Loss with Appropriations | <u>£10,765.00</u> | | <u>£54,559.00</u> |