

Charity registration number 1013141

Company registration number 02731384 (England and Wales)

**EMLEY SHOW SOCIETY**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2022**

# EMLEY SHOW SOCIETY

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Council</b>	Mr R Searby (Chairman) Mr G Beckwith Mrs S Britton Mrs P Cartwright Mr R Gott Mrs J Griffiths (Treasurer) Mr C Hagain Mr R Hampshire Mrs S Hampshire Mr J MacKail Ms C O'Toole Mrs K Chapple Ms A Wydell Mrs A Merry Miss J Hagain
<b>Company Secretary</b>	Mrs S Britton
<b>Show Secretary</b>	Mrs P Dyson
<b>Charity number</b>	1013141
<b>Company number</b>	02731384
<b>Registered office</b>	14 High Street Huddersfield HD1 2HA
<b>Auditor</b>	Simpson Wood Limited Bank Chambers Market Street Huddersfield HD1 2EW

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# EMLEY SHOW SOCIETY

## CONTENTS

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	<b>Page</b>
Council's report	1 - 3
Statement of Council's responsibilities	4
Independent auditor's report	5 - 6
Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9 - 14

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# EMLEY SHOW SOCIETY

## COUNCIL'S REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 30 SEPTEMBER 2022

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The Council present their annual report and financial statements for the year ended 30 September 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the company's governing document, the Companies Act 2006 and the Statement of Recommended Practice, "Accounting and Reporting by Charities".

### **Objectives and activities**

The principal activity of the Society is the organisation of an annual agricultural show.

The objects for which the Society is established are:

- (1) To promote agriculture and to such end generally to improve it in all its branches and to encourage skill and industry in it and in all trades, crafts and professions connected with it.
- (2) To promote industry in general.
- (3) To hold in pursuance of its main objects an annual agricultural show provided that the Society shall not be obliged to hold a show in any year in relation to which the Council of the Society shall resolve that the holding of such show is impracticable or not in the interests of the Society.

The Council have paid due regard to guidance issued by the Charity Commission in deciding what activities the Society should undertake.

### **Achievements and performance**

This year's show took place on 6 August 2022, being the first show since 2019 due to the COVID-19 pandemic.

The Society is reliant upon the voluntary work of many and the support of the local community to ensure a successful event and the Council members wish to record their gratitude to all involved in staging the event.

### **Financial review**

The result for the year is a surplus of £9,152 (2021 - deficit of £4,709).

Sponsorship for students and local schools is a continual commitment with £1,500 (2021 - £3,275) paid out in the year.

The Society does not have a formal policy regarding the level of reserves which should be held, but endeavours to retain sufficient reserves to cover the possibility of two shows being cancelled. The Council members are satisfied that the monies held on deposit are sufficient to ensure the future viability of the Society.

The Council has assessed the major risks to which the Society is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

# EMLEY SHOW SOCIETY

## COUNCIL'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2022

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### Structure, governance and management

The Society is a registered charity and was incorporated on 15 July 1992 as a company limited by guarantee and having no share capital.

The Council, who are also the directors for the purpose of company law, and who served during the year were:

Mr R Searby (Chairman)

Mr G Beckwith

Mrs S Britton

Mrs P Cartwright

Mr R Gott

Mrs J Griffiths (Treasurer)

Mr C Hagain

Mr R Hampshire

Mrs S Hampshire

Mr J MacKail

Mrs R MacKail (Resigned 14 December 2021)

Mrs C Mellor (Resigned 19 January 2022)

Mrs C Osborne (Resigned 19 January 2022)

Ms C O'Toole

Mrs K Chapple

Ms A Wydell

Mrs A Merry

Mr O Bennett (Resigned 14 December 2021)

Miss J Hagain

Mrs A Bailey (Resigned 6 January 2022)

Ms L Hardy (Resigned 1 September 2022)

Mrs M Sheard (Resigned 19 January 2022)

Mrs L Roome (Resigned 19 January 2022)

In accordance with the Articles of Association, one third of the Council members, as noted below, retire by rotation and, being eligible offer themselves for re-election.

Mr G Beckwith

Mrs S Britton

Mr R Gott

Mrs J Griffiths

Mr R Searby

The following were co-opted members of the Council this year; Ms B Corlett, Mrs P Skelmerdine, Mr A Roome, Mr M Millard and Mrs J Stone.

None of the Council has any beneficial interest in the company. All of the Council are members of the company and guarantee to contribute £1 in the event of a winding up.

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

# EMLEY SHOW SOCIETY

## COUNCIL'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 30 SEPTEMBER 2022*

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### **Auditor**

In accordance with the company's articles, a resolution proposing that Simpson Wood Limited be reappointed as auditor of the company will be put at a General Meeting.

The Council's report was approved by the Board of Council.

### **Mr R Searby (Chairman)**

Council member

Dated: 8 November 2022

# **EMLEY SHOW SOCIETY**

## **STATEMENT OF COUNCIL'S RESPONSIBILITIES**

***FOR THE YEAR ENDED 30 SEPTEMBER 2022***

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The Council, who are also the directors of Emley Show Society for the purpose of company law, are responsible for preparing the Council's Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Council to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Society and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Society will continue in operation.

The Council are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Society 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 Society and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# EMLEY SHOW SOCIETY

## INDEPENDENT AUDITOR'S REPORT TO THE COUNCIL OF EMLEY SHOW SOCIETY

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### Opinion

We have audited the financial statements of Emley Show Society (the 'Society') for the year ended 30 September 2022 which comprise the statement of financial activities, the balance sheet and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 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 charitable company's affairs as at 30 September 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- 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 Society 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.

### Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Society's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Council 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 Council are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

### Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Council's report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

# EMLEY SHOW SOCIETY

## INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE COUNCIL OF EMLEY SHOW SOCIETY

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### Responsibilities of Council

As explained more fully in the statement of Council's responsibilities, the Council, who are also the directors of the Society for the purpose of company law, 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 Council 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 Council are responsible for assessing the Society'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 Council either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

### Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

### Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

**Simpson Wood Limited**

8 November 2022

**Chartered Accountants  
Statutory Auditor**

Bank Chambers  
Market Street  
Huddersfield  
HD1 2EW

Simpson Wood Limited is eligible for appointment as auditor of the Society by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

# EMLEY SHOW SOCIETY

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2022

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		Unrestricted funds 2022 £	Unrestricted funds 2021 £
	Notes		
<b>Income from:</b>			
Membership fees and sponsorship	3	8,059	353
Charitable activities	4	100,200	-
Investments	5	11	275
		<hr/>	<hr/>
<b>Total income</b>		108,270	628
		<hr/>	<hr/>
<b>Expenditure on:</b>			
Charitable activities	6	99,118	5,337
		<hr/>	<hr/>
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		9,152	(4,709)
Fund balances at 1 October 2021		197,358	202,067
		<hr/>	<hr/>
<b>Fund balances at 30 September 2022</b>		206,510	197,358
		<hr/>	<hr/>

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# EMLEY SHOW SOCIETY

## BALANCE SHEET

AS AT 30 SEPTEMBER 2022

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	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	9		3,147		3,694
<b>Current assets</b>					
Debtors	10	260		2,112	
Cash at bank and in hand		205,258		193,021	
		<u>205,518</u>		<u>195,133</u>	
<b>Creditors: amounts falling due within one year</b>	11	(2,155)		(1,469)	
Net current assets			203,363		193,664
<b>Total assets less current liabilities</b>			<u>206,510</u>		<u>197,358</u>
<b>Income funds</b>					
Unrestricted funds			206,510		197,358
			<u>206,510</u>		<u>197,358</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 September 2022, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The accounts were approved by the Council on 8 November 2022

Mr R Searby (Chairman)  
**Council Member**

**Company Registration No. 02731384**

# EMLEY SHOW SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2022

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### 1 Accounting policies

#### Charity information

Emley Show Society is a private company limited by guarantee incorporated in England and Wales. The registered office is 14 High Street, Huddersfield, HD1 2HA.

#### 1.1 Accounting convention

The accounts have been prepared in accordance with the Society's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The Society is a Public Benefit Entity as defined by FRS 102.

The Society has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Society. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention, modified to include certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the Council have a reasonable expectation that the Society has adequate resources to continue in operational existence for the foreseeable future. Thus the Council continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Council in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Society.

#### 1.4 Incoming resources

Income is recognised when the Society is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Society has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Society has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts.

# EMLEY SHOW SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

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### 1 Accounting policies

(Continued)

#### 1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is stated on an accruals basis and includes value added tax.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings & equipment	10% Straight Line
Computers	33.33% Reducing Balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the Society reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 Financial instruments

The Society has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Society's balance sheet when the Society becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

# EMLEY SHOW SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

### 1 Accounting policies

(Continued)

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the Society's contractual obligations expire or are discharged or cancelled.

### 2 Critical accounting estimates and judgements

In the application of the Society's accounting policies, the Council are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Membership fees and sponsorship

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Donations and gifts	8,059	353
	<u>          </u>	<u>          </u>
<b>Donations and gifts</b>		
Membership fees	2,159	-
Sponsorship	5,900	353
	<u>          </u>	<u>          </u>
	8,059	353
	<u>          </u>	<u>          </u>

# EMLEY SHOW SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2022

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### 4 Charitable activities

	<b>Show income 2022 £</b>	<b>2021  £</b>
Show income	100,200	-

### 5 Investments

	<b>Unrestricted funds 2022 £</b>	<b>Unrestricted funds 2021 £</b>
Interest receivable	11	275

# EMLEY SHOW SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2022

### 6 Charitable activities

	2022 £	2021 £
Depreciation and impairment	300	55
Show expenses	93,610	393
Sponsorship	1,500	3,275
	<u>95,410</u>	<u>3,723</u>
Share of governance costs (see note 7)	3,708	1,614
	<u>99,118</u>	<u>5,337</u>
<b>Show expenses</b>		
Hire of marquees	31,826	-
Prize money	4,884	-
Trophies and rosettes	1,536	-
Penning	150	-
Judges, stewards fees and expenses	645	-
Displays and entertainments	3,570	-
Show ground facilities and services	45,161	231
Show printing	431	-
Advertising	20	-
Sundries	794	162
Catering expenses	4,010	-
Jump equipment and hire	560	-
Bank charges	23	-
	<u>93,610</u>	<u>393</u>

### 7 Support costs

	Support costs £	Governance costs £	2022 £	2021 £
Depreciation	-	247	247	-
Insurance	-	988	988	721
Postage and stationery	-	360	360	-
Legal and professional	-	2,113	2,113	893
	<u>-</u>	<u>3,708</u>	<u>3,708</u>	<u>1,614</u>
Analysed between				
Charitable activities	<u>-</u>	<u>3,708</u>	<u>3,708</u>	<u>1,614</u>

Governance costs includes payments to the auditors of £720 (2021- £840) for audit fees.

# EMLEY SHOW SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2022

### 8 Council

None of the Council (or any persons connected with them) received any remuneration.

### 9 Tangible fixed assets

	Fixtures, fittings & equipment £	Computers £	Total £
<b>Cost</b>			
At 1 October 2021	3,000	749	3,749
At 30 September 2022	3,000	749	3,749
<b>Depreciation and impairment</b>			
At 1 October 2021	55	-	55
Depreciation charged in the year	300	247	547
At 30 September 2022	355	247	602
<b>Carrying amount</b>			
At 30 September 2022	2,645	502	3,147
At 30 September 2021	2,945	749	3,694

### 10 Debtors

	2022 £	2021 £
<b>Amounts falling due within one year:</b>		
Prepayments and accrued income	260	2,112

### 11 Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	2,155	1,469

### 12 Share capital

The Society is a company limited by guarantee and having no share capital. The liability of each member is limited to £1.