

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 2023

EMLEY SHOW SOCIETY

LEGAL AND ADMINISTRATIVE INFORMATION

Council	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 Ms C O'Toole Mrs K Chapple Ms A Wydell Miss J Hagain Mrs L Roome Mr G Paterson Mrs P Shelmerdine	(Appointed 16 November 2022) (Appointed 6 February 2023) (Appointed 10 January 2023)
Company Secretary	Mrs S Britton	
Show Secretary	Mrs P Dyson	
Charity number	1013141	
Company number	02731384	
Registered office	14 High Street Huddersfield HD1 2HA	
Auditor	Simpson Wood Limited Bank Chambers Market Street Huddersfield HD1 2EW	

EMLEY SHOW SOCIETY

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EMLEY SHOW SOCIETY

COUNCIL'S REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 30 SEPTEMBER 2023

The Council present their annual report and financial statements for the year ended 30 September 2023.

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 5 August 2022 but attendance was detrimentally affected by the weather forecast in the week leading up to the show day,

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 deficit of £55,021 (2022 - surplus of £9,152).

Sponsorship for students and local schools is a continual commitment with £1,000 (2022 - £1,500) 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 result for this year has impacted upon the reserves and therefore the ability to maintain two years cover however 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 2023

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

(Resigned 9 July 2023)

Ms C O'Toole

Mrs K Chapple

Ms A Wydell

Mrs A Merry

(Resigned 16 November 2022)

Miss J Hagain

Mrs L Roome

(Appointed 16 November 2022)

Mr G Paterson

(Appointed 6 February 2023)

Mrs P Shelmerdine

(Appointed 10 January 2023)

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 C Hagain

Mr R Hampshire

Mrs S Hampshire

Ms C O'Toole

Ms A Wydell

The following were co-opted members of the Council this year; Mr S Gricmanis, Mr M Paterson, Mr A Roome, Ms E Senior, Mrs F Senior and Mr R Senior.

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 2023*

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: 14 November 2023

EMLEY SHOW SOCIETY

STATEMENT OF COUNCIL'S RESPONSIBILITIES

FOR THE YEAR ENDED 30 SEPTEMBER 2023

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

Opinion

We have audited the financial statements of Emley Show Society (the 'Society') for the year ended 30 September 2023 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 2023 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

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

14 November 2023

**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 2023

		Unrestricted	Unrestricted
		funds	funds
		2023	2022
	Notes	£	£
Income from:			
Donations and legacies	3	6,664	8,059
Charitable activities	4	69,580	100,200
Investments	5	76	11
		<hr/>	<hr/>
Total income		76,320	108,270
		<hr/>	<hr/>
Charitable activities	6	131,341	99,118
		<hr/>	<hr/>
Net income/(expenditure) and movement in funds		(55,021)	9,152
Reconciliation of funds:			
Fund balances at 1 October 2022		206,510	197,358
		<hr/>	<hr/>
Fund balances at 30 September 2023		151,489	206,510
		<hr/> <hr/>	<hr/> <hr/>

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

EMLEY SHOW SOCIETY

BALANCE SHEET

AS AT 30 SEPTEMBER 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	10		6,868		3,147
Current assets					
Debtors	11	1,112		260	
Cash at bank and in hand		162,681		205,258	
		<u>163,793</u>		<u>205,518</u>	
Creditors: amounts falling due within one year	12	<u>(19,172)</u>		<u>(2,155)</u>	
Net current assets			144,621		203,363
Total assets less current liabilities			<u>151,489</u>		<u>206,510</u>
Income funds					
Unrestricted funds			151,489		206,510
			<u>151,489</u>		<u>206,510</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 2023, 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 14 November 2023

Mr R Searby (Chairman)
Council Member

Company Registration No. 02731384

EMLEY SHOW SOCIETY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023

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 or grantors 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 2023

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 2023

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 Income from donations and legacies

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Donations and gifts	6,664	8,059
Donations and gifts		
Membership fees	2,064	2,159
Sponsorship	3,500	5,900
Donations	1,100	-
	<u>6,664</u>	<u>8,059</u>

EMLEY SHOW SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2023

3 Income from donations and legacies (Continued)

4 Income from charitable activities

	Unrestricted	Unrestricted
	funds	funds
	2023	2022
	£	£
Charitable Activity Income		
Show income	69,580	100,200
	<u> </u>	<u> </u>

5 Income from investments

	Unrestricted	Unrestricted
	funds	funds
	2023	2022
	£	£
Interest receivable	76	11
	<u> </u>	<u> </u>

EMLEY SHOW SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2023

6 Charitable activities

	2023 £	2022 £
Depreciation and impairment	500	300
Show expenses	113,739	93,610
Sponsorship	1,000	1,500
	<u>115,239</u>	<u>95,410</u>
Share of governance costs (see note 7)	16,102	3,708
	<u>131,341</u>	<u>99,118</u>
Show expenses		
Hire of marquees	42,408	31,826
Prize money	5,612	4,884
Trophies and rosettes	2,299	1,536
Penning	-	150
Judges, stewards fees and expenses	423	645
Displays and entertainments	3,333	3,570
Show ground facilities and services	53,446	45,161
Show printing	384	431
Advertising	2,121	20
Sundries	232	794
Catering expenses	2,916	4,010
Jump equipment and hire	504	560
Bank charges	61	23
	<u>113,739</u>	<u>93,610</u>

EMLEY SHOW SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2023

7 Support costs allocated to activities

	Total 2023 £	Total 2022 £
Governance	16,102	3,708
	<u>16,102</u>	<u>3,708</u>
	2023 £	2022 £
Governance costs comprise:		
Depreciation	166	247
Insurance	1,536	988
Postage and stationery	349	360
Legal and professional	5,524	2,113
Website costs	8,527	-
	<u>16,102</u>	<u>3,708</u>

8 Council

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

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

10 Tangible fixed assets

	Fixtures, fittings & equipment £	Computers £	Total £
Cost			
At 1 October 2022	3,000	749	3,749
Additions	4,387	-	4,387
	<u>7,387</u>	<u>749</u>	<u>8,136</u>
At 30 September 2023	7,387	749	8,136
	<u>7,387</u>	<u>749</u>	<u>8,136</u>
Depreciation and impairment			
At 1 October 2022	355	247	602
Depreciation charged in the year	500	166	666
	<u>855</u>	<u>413</u>	<u>1,268</u>
At 30 September 2023	855	413	1,268
	<u>855</u>	<u>413</u>	<u>1,268</u>
Carrying amount			
At 30 September 2023	6,532	336	6,868
	<u>6,532</u>	<u>336</u>	<u>6,868</u>
At 30 September 2022	2,645	502	3,147
	<u>2,645</u>	<u>502</u>	<u>3,147</u>

EMLEY SHOW SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

11 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Trade debtors	700	-
Prepayments and accrued income	412	260
	<u>1,112</u>	<u>260</u>

12 Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	<u>19,172</u>	<u>2,155</u>

13 Share capital

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

14 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 October 2022	Incoming resources	Resources expended	At 30 September 2023
	£	£	£	£
General funds	<u>206,510</u>	<u>76,320</u>	<u>(131,341)</u>	<u>151,489</u>
Previous year:	At 1 October 2021	Incoming resources	Resources expended	At 30 September 2022
	£	£	£	£
General funds	<u>197,358</u>	<u>108,270</u>	<u>(99,118)</u>	<u>206,510</u>