

Company Registration No. 03831570 (England and Wales)

SUFFOLK COUNTY FOOTBALL ASSOCIATION LIMITED
COMPANY LIMITED BY GUARANTEE
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020

SUFFOLK COUNTY FOOTBALL ASSOCIATION LIMITED
COMPANY LIMITED BY GUARANTEE
COMPANY INFORMATION

Directors	Mr B Badcock Mr P Lawler Mr N Johnson Mr R M Neal Mrs G A Day Mrs A Grantham Mrs K Morrison Miss J Mulcahy	(Appointed 24 March 2020) (Appointed 24 March 2020) (Appointed 24 March 2020)
Company number	03831570	
Registered office	Bill Steward House The Buntings Cedars Park Stowmarket Suffolk IP14 5GZ	
Auditor	Ensors Accountants LLP Cardinal House 46 St Nicholas Street Ipswich Suffolk IP1 1TT	
Solicitors	Prettys Solicitors LLP Elm House 25 Elm Street Ipswich IP1 2AD	

**SUFFOLK COUNTY FOOTBALL ASSOCIATION LIMITED
COMPANY LIMITED BY GUARANTEE
CONTENTS**

	Page
Directors' report	1
Directors' responsibilities statement	2
Independent auditor's report	3 - 4
Income and expenditure account	5
Balance sheet	6
Notes to the financial statements	7 - 11

**SUFFOLK COUNTY FOOTBALL ASSOCIATION LIMITED
COMPANY LIMITED BY GUARANTEE
DIRECTORS' REPORT**

FOR THE YEAR ENDED 30 JUNE 2020

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

Principal activities

The principal activity of the company continued to be that of administration and management of football associated services in Suffolk.

Directors

The directors who held office during the year and up to the date of signature of the financial statements were as follows:

Mr B Badcock

Mr P Lawler

Mr R Peck

(Resigned 7 October 2019)

Mr I Booth

(Resigned 19 June 2020)

Mr N Johnson

Mr R M Neal

Mrs G A Day

Miss K Clarke

(Resigned 17 July 2019)

Mrs A Grantham

(Appointed 24 March 2020)

Mrs K Morrison

(Appointed 24 March 2020)

Miss J Mulcahy

(Appointed 24 March 2020)

Auditor

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

Statement of disclosure to auditor

So far as each person who was a director at the date of approving this report is aware, there is no relevant audit information of which the company's auditor is unaware. Additionally, the directors individually have taken all the necessary steps that they ought to have taken as directors in order to make themselves aware of all relevant audit information and to establish that the company's auditor is aware of that information.

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

On behalf of the board



Mr N Johnson

Director

Date: 18/01/2021

SUFFOLK COUNTY FOOTBALL ASSOCIATION LIMITED
COMPANY LIMITED BY GUARANTEE
DIRECTORS' RESPONSIBILITIES STATEMENT
FOR THE YEAR ENDED 30 JUNE 2020

The directors are responsible for preparing the annual 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 United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). 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 surplus or deficit of the company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting 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.

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.

**SUFFOLK COUNTY FOOTBALL ASSOCIATION LIMITED
COMPANY LIMITED BY GUARANTEE
INDEPENDENT AUDITOR'S REPORT**

TO THE MEMBERS OF SUFFOLK COUNTY FOOTBALL ASSOCIATION LIMITED

Opinion

We have audited the financial statements of Suffolk County Football Association Limited (the 'company') for the year ended 30 June 2020 which comprise the income and expenditure account, the balance sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 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 company's affairs as at 30 June 2020 and of its deficit 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 company 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The directors are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

**SUFFOLK COUNTY FOOTBALL ASSOCIATION LIMITED
COMPANY LIMITED BY GUARANTEE
INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

TO THE MEMBERS OF SUFFOLK COUNTY FOOTBALL ASSOCIATION LIMITED

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the directors' report and take advantage of the small companies exemption from the requirement to prepare a strategic report.

Responsibilities of directors

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, and for such internal control as the directors 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 directors are responsible for assessing the company'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 directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

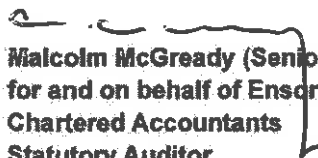
Auditor's responsibilities for the audit of the financial statements

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.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://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 company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members 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 company and the company's members, as a body, for our audit work, for this report, or for the opinions we have formed.


Malcolm McGready (Senior Statutory Auditor)
for and on behalf of Ensors Accountants LLP
Chartered Accountants
Statutory Auditor

03/02/21

Cardinal House
46 St Nicholas Street
Ipswich
Suffolk
IP1 1TT

SUFFOLK COUNTY FOOTBALL ASSOCIATION LIMITED
COMPANY LIMITED BY GUARANTEE
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 JUNE 2020

	Notes	2020 £	2019 £
Income		654,393	739,482
Cost of sales		(114,184)	(215,160)
Gross surplus		540,209	524,322
Administrative expenses		(579,876)	(524,991)
Operating deficit		(39,667)	(669)
Interest receivable and similar income		2,337	3,326
Interest payable and similar expenses		(1)	-
(Deficit)/surplus before taxation		(37,331)	2,657
Tax on (deficit)/surplus	3	(602)	(994)
(Deficit)/surplus for the financial year		(37,933)	1,663


SUFFOLK COUNTY FOOTBALL ASSOCIATION LIMITED
COMPANY LIMITED BY GUARANTEE
BALANCE SHEET

AS AT 30 JUNE 2020

	Notes	2020 £	£	2019 £	£
Fixed assets					
Tangible assets	4		332,049		341,133
Current assets					
Stocks		4,892		3,146	
Debtors	5	90,859		142,502	
Cash at bank and in hand		502,362		502,009	
		<u>598,113</u>		<u>647,657</u>	
Creditors: amounts falling due within one year	6	(281,668)		(299,460)	
Net current assets			316,445		348,197
Total assets less current liabilities			<u>648,494</u>		<u>689,330</u>
Creditors: amounts falling due after more than one year	7		(90,416)		(93,319)
Net assets			<u><u>558,078</u></u>		<u><u>596,011</u></u>
Reserves					
Income and expenditure account			558,078		596,011
Members' funds			<u><u>558,078</u></u>		<u><u>596,011</u></u>

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

The financial statements were approved by the board of directors and authorised for issue on 18/1/21 and are signed on its behalf by:


 Mr N Johnson
 Director


 Mr R M Neal
 Director

Company Registration No. 03831570

SUFFOLK COUNTY FOOTBALL ASSOCIATION LIMITED
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020

1 Accounting policies

Company information

Suffolk County Football Association Limited (company number 03831570) is a private company limited by guarantee incorporated in England and Wales. The registered office is Bill Steward House, The Buntings, Cedars Park, Stowmarket, Suffolk, IP14 5GZ.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

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

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Income and expenditure

Turnover includes affiliation fees, registration fees, cup competitions and discipline income, excluding value added tax where applicable, receivable for the season ended 30 June 2018. Any affiliation or registration fees received prior to 30 June 2018, for the season ending 30 June 2019, are included in deferred income on the Balance Sheet and released in the following year.

Turnover also includes sponsorship and merchandise sales income, excluding value added tax, for sales made and income received during the period.

Turnover also includes income receivable for courses held during the period. Where income is received in advance of the course this is included in deferred income on the Balance Sheet and released in the month the course is held.

Finally, turnover also includes revenue receivable in respect of its Football Development activities.

Expenses include VAT where applicable as the company cannot reclaim it.

1.3 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:

Land and buildings Freehold	2% straight line
Fixtures, fittings & equipment	10% - 25% straight line
Motor vehicles	25% straight line

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 credited or charged to surplus or deficit.

SUFFOLK COUNTY FOOTBALL ASSOCIATION LIMITED
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2020

1 Accounting policies

(Continued)

1.4 Impairment of fixed assets

At each reporting period end date, the company 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). Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised immediately in surplus or deficit, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset (or cash-generating unit) is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (or cash-generating unit) in prior years. A reversal of an impairment loss is recognised immediately in surplus or deficit, unless the relevant asset is carried at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

1.5 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell.

At each reporting date, an assessment is made for impairment. Any excess of the carrying amount of stocks over its estimated selling price less costs to complete and sell is recognised as an impairment loss in profit or loss. Reversals of impairment losses are also recognised in profit or loss.

1.6 Cash at bank and in hand

Cash and cash equivalents are basic financial assets and 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.

1.7 Financial instruments

The company 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 company's balance sheet when the company 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.

SUFFOLK COUNTY FOOTBALL ASSOCIATION LIMITED
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2020

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.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Basic financial liabilities

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, 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 business 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.

Changes in the fair value of derivatives that are designated and qualify as fair value hedges are recognised in profit or loss immediately, together with any changes in the fair value of the hedged asset or liability that are attributable to the hedged risk.

1.8 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.10 Government grants

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

SUFFOLK COUNTY FOOTBALL ASSOCIATION LIMITED
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2020

2 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2020 Number	2019 Number
Total	20	24

3 Taxation

	2020 £	2019 £
Current tax		
UK corporation tax on profits for the current period	602	754
Adjustments in respect of prior periods	-	240
Total current tax	602	994

4 Tangible fixed assets

	Land and buildings £	Plant and machinery etc £	Total £
Cost			
At 1 July 2019	446,542	112,611	559,153
Additions	-	4,898	4,898
Disposals	-	(2,939)	(2,939)
At 30 June 2020	446,542	114,570	561,112
Depreciation and impairment			
At 1 July 2019	122,495	95,525	218,020
Depreciation charged in the year	7,971	6,011	13,982
Eliminated in respect of disposals	-	(2,939)	(2,939)
At 30 June 2020	130,466	98,597	229,063
Carrying amount			
At 30 June 2020	316,076	15,973	332,049
At 30 June 2019	324,047	17,086	341,133

SUFFOLK COUNTY FOOTBALL ASSOCIATION LIMITED
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2020

5 Debtors

	2020	2019
	£	£
Amounts falling due within one year:		
Trade debtors	9,872	31,093
Other debtors	80,987	111,409
	<u>90,859</u>	<u>142,502</u>

6 Creditors: amounts falling due within one year

	2020	2019
	£	£
Benevolent fund	49,502	49,110
Trade creditors	7,288	21,061
Corporation tax	602	754
Other taxation and social security	7,071	16,047
Other creditors	217,205	212,488
	<u>281,668</u>	<u>299,460</u>

7 Creditors: amounts falling due after more than one year

	2020	2019
	£	£
Deferred capital grants	<u>90,416</u>	<u>93,319</u>

8 Members' liability

The company is limited by members' guarantees which are restricted to £10 per member.

9 Operating lease commitments

At the reporting end date the company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, as follows:

2020	2019
£	£
<u>9,618</u>	<u>13,934</u>

SUFFOLK COUNTY FOOTBALL ASSOCIATION LIMITED
COMPANY LIMITED BY GUARANTEE
MANAGEMENT INFORMATION
FOR THE YEAR ENDED 30 JUNE 2020

SUFFOLK COUNTY FOOTBALL ASSOCIATION LIMITED
COMPANY LIMITED BY GUARANTEE
DETAILED TRADING AND INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 JUNE 2020

		2020		2019
	£	£	£	£
Income				
Disciplinary income		92,342		120,002
F A grants		304,741		316,799
Ticket sales		2,589		8,479
Referees income		18,443		9,467
Cup income		18,022		54,478
Development/course income		111,887		149,180
Other income		106,369		81,077
		<u>654,393</u>		<u>739,482</u>
Cost of sales				
Disciplinary expenses	1,226		2,037	
Ticket purchases	2,452		8,380	
Referee expenses	24,196		25,915	
Representative team expenses	404		1,031	
Cup expenses	8,080		38,929	
Development/course expenses	77,826		138,868	
		<u>(114,184)</u>		<u>(215,160)</u>
Gross surplus	82.55%	<u>540,209</u>	70.90%	<u>524,322</u>

SUFFOLK COUNTY FOOTBALL ASSOCIATION LIMITED
COMPANY LIMITED BY GUARANTEE
DETAILED TRADING AND INCOME AND EXPENDITURE ACCOUNT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2020

	£	2020 £	£	2019 £
Administrative expenses				
Wages and salaries	323,394		308,075	
Social security costs	29,670		29,003	
Staff training	550		60	
Staff pension costs defined contribution	11,740		7,936	
Directors' remuneration	44,945		44,500	
Directors' pension costs - defined contribution scheme	1,940		1,345	
Rates and water	2,371		3,065	
Premises expenses	1,626		2,661	
Cleaning	5,115		7,197	
Power, light and heat	2,463		2,888	
Repairs and maintenance	3,034		4,575	
Insurance	42,324		38,394	
Computer running costs	1,713		3,191	
Hire of equipment (not operating lease)	4,576		5,547	
Motor running expenses	938		1,670	
Members travelling expenses	6,388		9,556	
Professional subscriptions	677		336	
Legal and professional fees	4,398		2,084	
Consultancy fees	3,012		3,000	
Audit fees	3,900		3,845	
Charitable donations	2,183		1,284	
Bank charges	3,585		4,371	
HQ Relocation expenses	39,564		-	
Printing, postage and stationery	2,385		2,855	
Advertising	1,326		1,009	
Telecommunications	4,557		4,744	
Sundry expenses	149		269	
Irrecoverable VAT	10,900		13,890	
County handbook expenses	1,971		2,013	
COVID-19 Grants	4,500		-	
Depreciation	13,982		15,628	
		(579,876)		(524,991)
Operating deficit		(39,667)		(669)
Interest receivable and similar income				
Bank interest received	2,337		3,326	
		2,337		3,326
Interest payable and similar expenses				
Interest on overdue taxation - not financial liabilities		(1)		-
(Deficit)/surplus before taxation	5.70%	(37,331)	0.36%	2,657