

Registered number  
13907755

THE BURY FOOTBALL CLUB COMPANY LIMITED

Report and Accounts

30 June 2024

## **THE BURY FOOTBALL CLUB COMPANY LIMITED**

**Registered number:** 13907755

### **Directors' Report**

The directors present their report and accounts for the year ended 30 June 2024.

#### **Principal activities**

The company's principal activity during the year continued to be the running of a football stadium.

#### **Directors**

The following persons served as directors during the year:

Mr M Barker  
Mr J Woodhead (appointed 27 October 2023)  
Mr I Pearson (appointed 27 October 2023)  
Mr M De Matas (appointed 27 October 2023 resigned 13 November 2024)  
Mr D Bernstein (appointed 27 October 2023 resigned 18 December 2024)  
Mr D Manchester (appointed 27 October 2023)  
Mr I Harrop (appointed 27 October 2023)  
Mr M Howarth (appointed 13 November 2024)  
Mr M P Goodier (appointed 17 May 2023, Resigned 27 October 2023 re-appointed 16 January 2025)

#### **Directors' responsibilities**

The directors are responsible for preparing the report and accounts in accordance with applicable law and regulations.

Company law requires the directors to prepare accounts for each financial year. Under that law the directors have elected to prepare the accounts 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 accounts unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these accounts, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts 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 accounts 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.

#### **Disclosure of information to auditors**

Each person who was a director at the time this report was approved confirms that:

- so far as he is aware, there is no relevant audit information of which the company's auditor is unaware; and
- he has taken all the steps that he ought to have taken as a director in order to make himself aware of any relevant audit information and to establish that the company's auditor is aware of that information.

## THE BURY FOOTBALL CLUB COMPANY LIMITED

Registered number: 13907755

### Directors' Report

#### Small company provisions

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

#### Auditors

The auditors Sedulo Audit Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

The report was approved by the board on 20 February 2025 and signed on its behalf.

Signed by:

*John Woodhead*

D971E3346B5349A...

Mr J Woodhead

Director

## **THE BURY FOOTBALL CLUB COMPANY LIMITED**

### **Independent auditor's report**

### **to the members of THE BURY FOOTBALL CLUB COMPANY LIMITED**

#### **Opinion**

We have audited the accounts of THE BURY FOOTBALL CLUB COMPANY LIMITED (the 'company') for the year ended 30 June 2024 which comprise the Profit and Loss Account, the Balance Sheet, the Statement of Changes in Equity and notes to the accounts, 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 the Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the accounts:

- give a true and fair view of the state of the company's affairs as at 30 June 2024 and of its loss for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- 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 accounts section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out below, 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 accounts, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the accounts 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 company's ability to continue as a going concern for a period of at least twelve months from when the accounts are authorised for issue.

Our responsibilities and the responsibilities of the directors 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 accounts and our auditor's report thereon. The directors are responsible for the other information contained within the annual report. Our opinion on the accounts 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. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts 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 accounts 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.

#### **Opinions on other matters prescribed by the Companies Act 2006**

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

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

#### **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 in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

## **THE BURY FOOTBALL CLUB COMPANY LIMITED**

### **Independent auditor's report**

#### **to the members of THE BURY FOOTBALL CLUB COMPANY LIMITED**

- 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 accounts 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 accounts in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and 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 accounts 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 accounts that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, 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 accounts**

Our objectives are to obtain reasonable assurance about whether the accounts 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:

#### **Extent to which the audit was capable of detecting irregularities, including fraud**

The primary responsibility for the prevention and detection of fraud rests with directors and management, and we cannot be expected to detect non-compliance with all laws and regulations.

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our knowledge of the business and sector, enquiries of directors and management, and review of regulatory information and correspondence. We communicated identified laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.

We discussed with directors and management the policies and procedures in place to ensure compliance with laws and regulations and otherwise prevent, deter and detect fraud.

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations identified as potentially having a material effect on the financial statements. Our procedures included review of financial statement information and testing of that information, enquiry of management and examination of relevant documentation, analytical procedures to identify unusual or unexpected relationships that may indicate fraud, and procedures to address the risk of fraud through director or management override of controls.

A further description of our responsibilities for the audit of the accounts is available on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

## THE BURY FOOTBALL CLUB COMPANY LIMITED

### Independent auditor's report

to the members of THE BURY FOOTBALL CLUB COMPANY LIMITED

#### 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.

DocuSigned by:

*Sedulo Audit Limited*

B09BB163E1C64B6...

Diccon Thornely

(Senior Statutory Auditor)

for and on behalf of

Sedulo Audit Limited

Statutory Auditor

20 February 2025

605 Albert House  
256-260 Old Street  
London

EC1V 9DD

**THE BURY FOOTBALL CLUB COMPANY LIMITED**  
**Profit and Loss Account**  
**for the year ended 30 June 2024**

	<b>2024</b> <b>£</b>	<b>2023</b> <b>£</b>
<b>Turnover</b>	235,030	164,944
Cost of sales	(142,859)	(167,453)
<b>Gross profit/(loss)</b>	<u>92,171</u>	<u>(2,509)</u>
Administrative expenses	(162,555)	(101,477)
Other operating income	20,494	30,391
<b>Operating loss</b>	<u>(49,890)</u>	<u>(73,595)</u>
Interest receivable	10	17
<b>Loss before taxation</b>	<u>(49,880)</u>	<u>(73,578)</u>
Tax on loss	-	-
<b>Loss for the financial year</b>	<u>(49,880)</u>	<u>(73,578)</u>

The notes on pages 8 to 13 form part of these financial statements.

**THE BURY FOOTBALL CLUB COMPANY LIMITED****Registered number:** 13907755**Balance Sheet****as at 30 June 2024**

	Notes	2024 £	2023 £ Restated
<b>Fixed assets</b>			
Intangible assets	4	3,000	4,000
Tangible assets	5	1,361,765	1,359,567
Heritage Assets	6	20,000	20,000
		<u>1,384,765</u>	<u>1,383,567</u>
<b>Current assets</b>			
Stocks		-	7,690
Debtors	7	7,579	40,343
Cash at bank and in hand		8,498	25,565
		<u>16,077</u>	<u>73,598</u>
<b>Creditors: amounts falling due within one year</b>	8	(52,766)	(64,209)
<b>Net current (liabilities)/assets</b>		<u>(36,689)</u>	<u>9,389</u>
<b>Net assets</b>		<u>1,348,076</u>	<u>1,392,956</u>
<b>Capital and reserves</b>			
Capital Contribution Reserve	9	1,471,534	1,466,534
Profit and loss account		(123,458)	(73,578)
<b>Shareholders' funds</b>		<u>1,348,076</u>	<u>1,392,956</u>

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

The notes on pages 8 to 13 form part of these financial statements.

Signed by:  
  
 D971E3346B5349A...

Mr J Woodhead

Director

Approved by the board on 20 February 2025



**THE BURY FOOTBALL CLUB COMPANY LIMITED**  
**Statement of Changes in Equity**  
**for the year ended 30 June 2024**

	<b>Capital contribution reserve £ Restated</b>	<b>Profit and loss account £</b>	<b>Total £</b>
<b>At 10 February 2022</b>	1,438,898	-	1,438,898
Loss for the period	-	(73,578)	(73,578)
Additions	27,636	-	27,636
<b>At 30 June 2023</b>	<u>1,466,534</u>	<u>(73,578)</u>	<u>1,392,956</u>
 <b>At 1 July 2023</b>	 1,466,534	 (73,578)	 1,392,956
Loss for the financial year	-	(49,880)	(49,880)
Additions	5,000	-	5,000
<b>At 30 June 2024</b>	<u>1,471,534</u>	<u>(123,458)</u>	<u>1,348,076</u>

**THE BURY FOOTBALL CLUB COMPANY LIMITED**  
**Notes to the Accounts**  
**for the year ended 30 June 2024**

**1 Statutory information**

THE BURY FOOTBALL CLUB COMPANY LIMITED is a private company limited by guarantee and incorporated in England. Its registered office is:  
Gigg Lane  
Bury  
Lancs  
BL9 9HR

**2 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard) and the Companies Act 2006..  
The financial stements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

***Going concern***

At the time of signing these accounts, having considered the economic climate, the Directors expectations and intentions for the next twelve months,and the availability of working capital, the Directors are of the opinion that the Company will remain viable for the foreseeable future and therefore these Financial Statements have been prepared on the Going Concern basis.

***Intangible fixed assets***

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

Amortised over 5 years

***Tangible fixed assets***

Tangible fixed assets are initially measured at cost to bring them into use, and subsequently measured at cost or valuation less accumulative depreciation and any accumulative impairment losses. Once they are brought into use, depreciation is provided so as to write off the cost or valuation of assets less their residual values over its expected useful life, as follows:

Freehold land	Not depreciated
Buildings	4% straight line
Fixtures, fittings, tools and equipment	over 5 years

**THE BURY FOOTBALL CLUB COMPANY LIMITED**  
**Notes to the Accounts**  
**for the year ended 30 June 2024**

***Heritage Assets***

Heritage assets are initially measured at cost and subsequently at cost less any accumulative impairment losses. They are on permanent display at the ground.

***Stocks***

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

***Taxation***

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

***Provisions***

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

***Foreign currency translation***

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

**THE BURY FOOTBALL CLUB COMPANY LIMITED**  
**Notes to the Accounts**  
**for the year ended 30 June 2024**

***Leased assets***

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. All other leases are classified as operating leases. The rights of use and obligations under finance leases are initially recognised as assets and liabilities at amounts equal to the fair value of the leased assets or, if lower, the present value of the minimum lease payments. Minimum lease payments are apportioned between the finance charge and the reduction in the outstanding liability using the effective interest rate method. The finance charge is allocated to each period during the lease so as to produce a constant periodic rate of interest on the remaining balance of the liability. Leased assets are depreciated in accordance with the company's policy for tangible fixed assets. If there is no reasonable certainty that ownership will be obtained at the end of the lease term, the asset is depreciated over the lower of the lease term and its useful life. Operating lease payments are recognised as an expense on a straight line basis over the lease term.

**3 Employees**

	<b>2024 Number</b>	<b>2023 Number</b>
Average number of persons employed by the company	<u>0</u>	<u>0</u>

**4 Intangible fixed assets**

	<b>Intellectual property</b>	<b>Goodwill</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
At 1 July 2023	4,999	1	5,000
At 30 June 2024	<u>4,999</u>	<u>1</u>	<u>5,000</u>
<b>Amortisation</b>			
At 1 July 2023	1,000		1,000
Provided during the year	<u>1,000</u>	<u>-</u>	<u>1,000</u>
At 30 June 2024	<u>2,000</u>	<u>-</u>	<u>2,000</u>
<b>Net book value</b>			
At 30 June 2024	<u>2,999</u>	<u>1</u>	<u>3,000</u>
At 30 June 2023	<u>3,999</u>	<u>1</u>	<u>4,000</u>

Intellectual property is being written off in equal annual instalments over its estimated economic life of 5 years.

**THE BURY FOOTBALL CLUB COMPANY LIMITED**  
**Notes to the Accounts**  
**for the year ended 30 June 2024**

**5 Tangible fixed assets**

	<b>Land and buildings £</b>	<b>Fixtures and fittings £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 July 2023	1,347,471	26,348	1,373,819
Additions	-	18,822	18,822
At 30 June 2024	<u>1,347,471</u>	<u>45,170</u>	<u>1,392,641</u>
<b>Depreciation</b>			
At 1 July 2023	8,983	5,269	14,252
Charge for the year	8,984	7,640	16,624
At 30 June 2024	<u>17,967</u>	<u>12,909</u>	<u>30,876</u>
<b>Net book value</b>			
At 30 June 2024	<u>1,329,504</u>	<u>32,261</u>	<u>1,361,765</u>
At 30 June 2023	<u>1,338,488</u>	<u>21,079</u>	<u>1,359,567</u>

The carrying value of land included within land and buildings, is £1,122,893.

The freehold property is subject to a legal charge.

**6 Heritage Assets**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Cost</b>		
At 1 July 2023	20,000	20,000
Additions	-	-
At 30 June 2024	<u>20,000</u>	<u>20,000</u>

**7 Debtors**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Trade debtors	4,680	12,168
Amounts owed by group undertakings		20,000
Other debtors	2,899	8,175
	<u>7,579</u>	<u>40,343</u>

**8 Creditors: amounts falling due within one year**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Trade creditors	-	8,261
Amounts owed to associated undertakings	32,516	7,009
Taxation and social security costs	-	3,795
Accruals and deferred income	20,250	45,144
	<u>52,766</u>	<u>64,209</u>

**THE BURY FOOTBALL CLUB COMPANY LIMITED**  
**Notes to the Accounts**  
**for the year ended 30 June 2024**

<b>9 Capital Contribution Reserves</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
		<b>Restated</b>
At the beginning of the year	1,466,534	1,438,898
Additions	5,000	27,636
At 30 June 2024	<u>1,471,534</u>	<u>1,466,534</u>

Bury FC Benefactors Ltd provided the capital along with the government grant to enable the company to purchase the freehold land and buildings.

**10 Related party transactions**

At the 30 June 2024 there is an amount of £32,516 due on demand to Bury Football Club (2019) Ltd an associated undertaking.

**11 Controlling party**

The company is controlled by the Football Supporters' Society of Bury Limited a community benefit society regulated by the Financial Conduct Authority.  
 Its registered office is Gigg Lane, Bury, Lancs BL9 9HR

**12 Prior Year Adjustment**

The previous years accounts have been adjusted to correct the accounting treatment of the monies received from the controlling party and has now been reclassified as a capital contribution.

Long term liability at 30 June 2023 in prior year accounts	689,550
Less: Reclassification as a capital contribution	<u>(689,550)</u>
Restated long term liability at 30 June 2023	<u>-</u>
Capital contribution reserve at 30 June 2023 in prior year accounts	776,984
Add: Capital contribution	<u>689,550</u>
Restated capital contribution reserve at 30 June 2023	<u>1,466,534</u>

**13 Post Balance Sheet Event**

The amount owed to Bury Football Club (2019) Ltd £32,516 has been repaid after the balance sheet date. The loan was able to be repaid by receiving a capital contribution from The Football Supporters' Society of Bury Limited.

**THE BURY FOOTBALL CLUB COMPANY LIMITED**  
**Detailed profit and loss account**  
**for the year ended 30 June 2024**

*This schedule does not form part of the statutory accounts*

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Sales</b>	235,030	164,944
Cost of sales	(142,859)	(167,453)
<b>Gross profit/(loss)</b>	<u>92,171</u>	<u>(2,509)</u>
Administrative expenses	(162,555)	(101,477)
Other operating income	20,494	30,391
<b>Operating loss</b>	<u>(49,890)</u>	<u>(73,595)</u>
Interest receivable	10	17
<b>Loss before tax</b>	<u>(49,880)</u>	<u>(73,578)</u>

**THE BURY FOOTBALL CLUB COMPANY LIMITED**  
**Detailed profit and loss account**  
**for the year ended 30 June 2024**

*This schedule does not form part of the statutory accounts*

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Sales</b>		
Sales	235,030	164,944
<b>Cost of sales</b>		
Purchases	140,413	107,146
Other direct costs	2,446	60,307
	<u>142,859</u>	<u>167,453</u>
<b>Administrative expenses</b>		
Premises costs:		
Rates	26,530	22,564
Light and heat	21,698	9,725
Cleaning	1,775	-
	<u>50,003</u>	<u>32,289</u>
General administrative expenses:		
Telephone and internet	-	1,952
Postage	13	19
Stationery and printing	368	240
Subscriptions	8,110	4,740
Bank charges	764	24
Insurance	67,973	28,586
Software	984	1,137
Repairs and maintenance	395	-
Depreciation	16,623	14,253
Amortisation of goodwill	1,000	1,000
Charitable donations	-	5,035
Sundry expenses	532	63
	<u>96,762</u>	<u>57,049</u>
Legal and professional costs:		
Audit fees	12,000	9,000
Consultancy fees	954	770
Advertising and PR	2,813	871
Other legal and professional	23	1,498
	<u>15,790</u>	<u>12,139</u>
	<u>162,555</u>	<u>101,477</u>
<b>Other operating income</b>		
Donation		20,000
Other operating income	20,494	10,391
	<u>20,494</u>	<u>30,391</u>