

**FEOFFEES OF TETBURY**

**TETBURY CHARITY ESTATE**

**(Incorporating the John Phillips Millennium Green Trust)**

**FINANCIAL STATEMENTS**

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

**Charity Number 202286**

**FEOFFEES OF TETBURY**  
**TETBURY CHARITY ESTATE**  
**(Incorporating the John Phillips Millennium Green Trust)**  
**FOR THE YEAR ENDED 30TH SEPTEMBER 2022**

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**FEOFFEEES OF TETBURY**  
**TETBURY CHARITY ESTATE**  
**(Incorporating the John Phillips Millennium Green Trust)**  
**LEGAL & ADMINISTRATIVE INFORMATION**  
**(Common to both Charities)**  
**FOR THE YEAR ENDED 30TH SEPTEMBER 2022**

**Trustees**

The trustees, who held office throughout the year were as follows:

L.R. Vick	Chairman
D.J. Hicks	
J.A. Hugginson	
W. Cook	
M.J. Houghton	
R.A. Cooper	
D. Norris	
H.J. Pearce	

**Secretary**

A. McKay

**Administrative Address**

Cricketers Rest  
Northfield Road  
Tetbury

**Charity Number**

202286

**Treasurer**

K L Hassett

**Independent Examiner**

McGills,  
Chartered Accountants,  
Oakley House,  
Tetbury Road,  
Cirencester,  
Glos.  
GL7 1US

**Bankers**

Lloyds TSB Bank plc,  
Cirencester  
Glos.

**Solicitors**

Winterbotham Smith Penley LLP  
2nd Floor  
65 London Road  
Gloucester  
Glos.  
GL1 3HF

**FEOFFEES OF TETBURY**  
**THE ROMNEY CHARITY (TETBURY CHARITY ESTATE)**  
**(Incorporating the John Phillips Millennium Green Trust)**  
**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 30TH SEPTEMBER 2022**

The trustees have pleasure in presenting this report for the year ended 30 September 2022, which has been prepared in accordance with the charitable deed and the recommendations of the Statement of Recommended Practice - Accounting and Reporting by Charities and complies with applicable law.

The attached accounts are prepared under the "Linking by Uniting Direction" procedure agreed with the Charity Commissioners incorporating the John Phillips Millennium Green Trust for Part VI (accounting) of the Charities Act 2012, which does not remove the separate legal nature of the Millennium Green Trust, the assets of which are only administered on a special trust basis.

### **Governing Instrument**

#### **The Romney Charity**

The charity's objects and regulations are governed by charitable deed and the Charities Act 2012. The objects of the charity are given by deed of 1814 and the now amended scheme of 1830, whereby the trustees (Feoffees) are empowered to use the assets under their control for the general benefit of the people of Tetbury. These objects include, in particular, the advancement of education, the relief of poverty and the provision and maintenance of the open areas, recreational spaces and other properties owned by the charity.

#### **The John Phillips Millennium Green Trust**

The trust's objects and regulations are governed by the charitable deed and the Charities Act 2012, the main aim being to provide informal leisure amenities for the people of Tetbury.

### **Principal Policies to Achieve Objectives**

It is the aim of the common trustees of both charities to maximise the use of the assets and income under their control, for the benefit of the residents of Tetbury, in full accordance with the specified objects of the respective charities.

### **Review of Activities**

#### **The Romney Charity**

The Trustees and their supporters have continued their efforts to utilise the charity's funds and property assets to provide the maximum benefits for the local communities, whilst increasing their grant aid to help both individuals and organisations, improvements are also carried out on the estate properties to provide amenity areas for use and enjoyment by residents and visitors alike. The Trustees are pleased to report that the lifting of Covid pandemic restrictions has positively impacted the annual income. This is particularly noticeable for both car parking revenue and Market house rental income.

Investment income increased slightly year on year, although the investment valuation decreased approximately 6% during the year. The current cash position remains healthy and should allow charitable activities to continue for the short to mid-term. A detailed summary of our annual results is outlined below and more details of the charities activities can be obtained from our website.

Income for the year was £94,237 (2021 £70,242)

Investment income + £658 Market house income +£10,000 Rental income +£13,577 Other (£240)

**FEOFFEEES OF TETBURY**  
**THE ROMNEY CHARITY (TETBURY CHARITY ESTATE)**  
**(Incorporating the John Phillips Millennium Green Trust)**  
**TRUSTEES' REPORT (*continued*)**  
**FOR THE YEAR ENDED 30TH SEPTEMBER 2022**

Expenditure £72,305 (2021 £44,641)

As

Covid restrictions have eased and income increased, so has expenditure. Grant applications have increased once again and maintenance costs have been required, particularly in the Market House.

**The John Phillips Millennium Green Trust**

The Green is still retained as an informal leisure area for public use and community activities. The charity has no regular income and is maintained by grant aid from The Romney Charity which has agreed to maintain these funding arrangements for the foreseeable future. Operating costs for this current year amounted to £2,790 (2021: £2,809). Costs incurred were met from opening cash reserves and grant funding of £3,000 received from The Romney Charity in the year.

**FEOFFEEES OF TETBURY**  
**THE ROMNEY CHARITY (TETBURY CHARITY ESTATE)**  
**(Incorporating the John Phillips Millennium Green Trust)**  
**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 30TH SEPTEMBER 2022**

### **Investment Policy**

The Trustees have considered the most appropriate policy for investing surplus funds and will continue to use the COIF Charities Investment Fund as the primary source to generate future income and capital growth for the benefit of each charity.

### **Reserves Policy**

#### **The Romney Charity**

The unrestricted reserves of the charity are represented by the balance sheet value of the net current assets as follows:-

	2022	2021
	£	£
Total net current assets:-	316,252	297,717
Less: Capital value of Lewis Memorial Fund	(1,000)	(1,000)
Net unrestricted reserves	<u>315,252</u>	<u>296,717</u>

The trustees aim to retain permanent reserves equating to an estimated full years normal expenditure requirement plus a restoration reserve (£50,000) to cover unforeseen and essential renovation expenditure required to maintain the charity's property estate. The trustees continue to monitor this balance and since year end have increased investments both in COIF Charities Investment Fund and in a saving notice accounts to take advantage of the increase in UK interest rates. These investments have not reduced the total unrestricted reserves but the trustees hope that they will improve future income which in turn will be invested in local good causes. The reserve levels continue to be reviewed at least annually.

#### **The John Phillips Millennium Green Trust**

In accordance with the linking procedure, the total reserves of £16,059 are shown as restricted reserves on the face of the balance sheet and form no part of the unrestricted reserves of The Romney Charity.

### **Risk Management**

The trustees continue to assess the major risks to which both charities are exposed and aim to mitigate exposure to such risks

### **Reporting Accountants**

The reporting accountants. McGills have expressed their willingness to remain in office and a resolution for their reappointment will be made at the next general meeting.

**FEOFFEEES OF TETBURY**  
**TETBURY CHARITY ESTATE**  
**(Incorporating the John Phillips Millennium Green Trust)**  
**INDEPENDENT EXAMINERS REPORT**  
**FOR THE YEAR ENDED 30TH SEPTEMBER 2022**

We report on the accounts of the Charity for the year ended 30th September 2022, which are set out on pages 7 to 12.

**Respective responsibilities of trustee and examiner.**

As the charity's trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 43(2) of the Charities Act 2012 (the Act) does not apply. It is our responsibility to state, on the basis of procedures specified in the General Direction given by the Charity Commissioners under section 43(7)(b) of the Act, whether particular matters have come to our attention.

**Basis of independent examiner's report.**

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosure in the accounts, and seeking explanations from you as trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement.**

In connection with our examination, no matter has come to our attention:

1. Which give us reasonable cause to believe that in any material respect the requirements
  - a. To keep accounting records in accordance with section 41 of the Act; and
  - b. To prepare account which accord with the accounting records and to comply with the accounting requirements of the Act.have not been met; or
2. To which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Oakley House  
Tetbury Road  
Cirencester  
Glos  
GL7 1US

**McGills**  
Chartered Accountants

**FEOFFEEES OF TETBURY**  
**TETBURY CHARITY ESTATE**  
**(Incorporating the John Phillips Millennium Green Trust)**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 30TH SEPTEMBER 2022**

		<b><u>2022</u></b>		<b><u>2021</u></b>	
		Unrestricted	Restricted	Unrestricted	Restricted
			JPMG		JPMG
Notes	<u>TCE</u>	<u>Permanent</u>	<u>Endowmen</u>	<u>TCE</u>	<u>Permanent</u>
	£	£	£	£	£
<b><u>Incoming resources</u></b>					
<b><u>Incoming resources from generating funds</u></b>					
Investment Income	1	20,806	-	20,148	-
Building Society Interest		29	-	-	-
<b><u>Incoming resources from charitable activities</u></b>					
Rents	2	51,520	-	37,943	-
Wayleaves	3	478	-	478	-
Market House	4	20,874	-	10,874	-
Other incoming resources	5	530	3,500	800	3,000
<b>Total incoming resources</b>		<b>94,237</b>	<b>3,500</b>	<b>70,243</b>	<b>3,000</b>
<b><u>Resources expended</u></b>					
<b><u>Costs of generating funds</u></b>					
Lecturers Grant			-	60	-
Tetbury Town Council - Advowson			-	70	-
Romney Education Foundation - Annual Grants				-	
Other Educational Grants	6	-	-	-	-
Sundry Donations/Grants	10	23,118	-	10,440	-
		<b>23,118</b>	<b>-</b>	<b>10,570</b>	<b>-</b>
<b><u>Charitable activities</u></b>					
Upkeep of Market House	7	19,552	-	12,185	-
Upkeep of Open Spaces	8	9,415	2,790	5,135	2,809
<b><u>Governance costs</u></b>					
Administration Costs	9	13,431	-	10,167	-
<b><u>Other resources expended</u></b>					
Chipping Car Park	11	1,690	-	1,485	-
Depreciation		5,100	-	5,100	-
<b>Total resources expended</b>		<b>72,305</b>	<b>2,790</b>	<b>44,642</b>	<b>2,809</b>
<b>Net incoming resources before transfers</b>		<b>21,931</b>	<b>710</b>	<b>25,601</b>	<b>191</b>
<b><u>Other recognised gains/losses</u></b>					
<b><u>Loss on Revaluation of Property Assets</u></b>					
	12	-		-	
<b><u>Gains/losses on investments</u></b>					
Market value at 1 October 2021		747,779	-	662,427	-
Market value at 30 September 2022		702,904	-	747,779	-
Gain/(Loss) on investments		(44,875)	-	85,352	-
<b>Total net movement in funds</b>		<b>(22,944)</b>	<b>710</b>	<b>110,953</b>	<b>191</b>
<b><u>Reconciliation of Funds</u></b>					
Total funds brought forward		2,250,366	15,349	2,139,413	15,158
<b>Total funds carried forward</b>		<b>£ 2,227,422</b>	<b>£ 16,059</b>	<b>£ 2,250,366</b>	<b>£ 15,349</b>



**FEOFFEEES OF TETBURY**  
**TETBURY CHARITY ESTATE**  
**(Incorporating the John Phillips Millennium Green Trust)**  
**BALANCE SHEET**  
**FOR THE YEAR ENDED 30TH SEPTEMBER 2022**

	Notes	<b><u>2022</u></b>		<b><u>2021</u></b>	
		Unrestricted	Restricted	Unrestricted	Restricted
		<b><u>TCE</u></b>	<b><u>JPMG Permanent Endowmen t</u></b>	<b><u>TCE</u></b>	<b><u>JPMG Permanent Endowmen t</u></b>
<b><u>Fixed Assets</u></b>		£	£	£	£
Tangible Assets	12	1,341,368	15,000	1,346,469	15,000
<b><u>Investments Restricted</u></b>					
31193.30 shares of the Charities Official Investments Fund - at market value (1826.68 per share)	13	569,802	-	606,179	-
		1,911,170	15,000	1,952,649	15,000
<b><u>Current Assets</u></b>					
Cash at bank and building society	14	175,740	1,209	147,805	499
COIF Units - Unrestricted reserves	13	133,102		141,599	
Debtors	15	8,985	-	9,597	-
		317,827	1,209	299,002	499
<b><u>Current Liabilities</u></b>					
Creditors	16	1,575	150	1,285	150
Value Added Tax			-	-	-
		1,575	150	1,285	150
<b><u>Net Current Assets</u></b>		316,252	1,059	297,717	349
<b><u>Total Assets Less Current Liabilities</u></b>		£ 2,227,422	£ 16,059	£ 2,250,366	£ 15,349
<b><u>Accumulated Fund</u></b>					
Brought forward		2,250,366	15,349	2,139,413	15,158
Surplus/(Deficit) for the year		(22,944)	710	110,953	191
Total		£ 2,227,422	£ 16,059	£ 2,250,366	£ 15,349

We approve the financial statements set out on pages 8 to 11 in respect of the year ended 30th September 2022 and confirm that we have made available all relevant records and information for their preparation.

Signed on behalf of the board of trustees

L R Vick  
Chairman

D J Hicks  
Vice Chairman

**FEOFFEEES OF TETBURY**  
**TETBURY CHARITY ESTATE**  
**(Incorporating the John Phillips Millennium Green Trust)**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30TH SEPTEMBER 2022**

**Accounting policies**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in March 2005 (SORP 2005). Under the "linking by uniting direction" procedure, the transactions, assets and liabilities of the Millennium Green Trust are now separately identified, with the relevant comparatives shown.

**Fund account**

The fund account is prepared on a receipts and payments basis except where a material accrual or prepayment exists in relation to the year under review.

**Taxation**

The charity has been approved tax exempt status by HM Revenue & Customs.

**Depreciation**

Depreciation has been provided so as to write off the cost of tangible fixed assets less residual value over the estimated useful economic life as follows:

Fixtures & Fittings	15% straight line
Fixed Plant & Machinery	5% straight line

Land and property are carried at valuation and any revaluation changes are stated in the notes on fixed assets with movements shown as adjustments to the accumulated fund in the year in which they occur. No depreciation is provided as the trustees are of the opinion that the normal residual value is such that the depreciation charge is considered immaterial.

	<b><u>2022</u></b>		<b><u>2020</u></b>	
	<b>TCE</b>	<b>JPMG</b>	<b>TCE</b>	<b>JPMG</b>
	£	£	£	£
<b>1. Investment Income</b>				
The Charities Official Investment Fund				
18990.97 shares - dividends	10,268	-	9,944	-
12202.33 shares - dividends	6,598	-	6,389	-
7286.56 shares - unrestricted funds	3,940	-	3,815	-
	<u>£ 20,806</u>	<u>£ -</u>	<u>£ 20,148</u>	<u>£ -</u>
	<b><u>2022</u></b>		<b><u>2021</u></b>	
	<b>TCE</b>	<b>JPMG</b>	<b>TCE</b>	<b>JPMG</b>
	£	£	£	£
<b>2. Rent</b>				
Herd Lane Allotments	1,260	-	1,058	-
M. & R. Bellhouse - The Chipping	4,740	-	4,740	-
Royal Oak Lease	20	-	20	-
C.D.C. Chipping Car Park	42,197	-	29,425	-
G Bristow, Herd Lane	300	-	300	-
Cattle Market Parking	3,003	-	2,400	-
	<u>£ 51,520</u>	<u>£ -</u>	<u>£ 37,943</u>	<u>£ -</u>

**FEOFFEEES OF TETBURY**  
**TETBURY CHARITY ESTATE**  
**(Incorporating the John Phillips Millennium Green Trust)**

**NOTES TO THE ACCOUNTS (continued)**  
**FOR THE YEAR ENDED 30TH SEPTEMBER 2022**

	<b><u>2022</u></b>		<b><u>2021</u></b>	
	<b><u>TCE</u></b>	<b><u>JPMG</u></b>	<b><u>TCE</u></b>	<b><u>JPMG</u></b>
<b>3. <u>Wayleaves</u></b>	£	£	£	£
Southern Electricity PLC	173	-	125	-
British Telecom	75	-	75	-
Residential receipts	230	-	278	-
	£ <u>478</u>	£ <u>-</u>	£ <u>478</u>	£ <u>-</u>
<b>4. <u>Market House</u></b>				
Hiring/Sales income	£ <u>20,874</u>	£ <u>-</u>	£ <u>10,874</u>	£ <u>-</u>
<b>5. <u>Other income</u></b>				
Annual Funding Donation - TCE	-	3,500	-	3,000
Other	530	-	800	-
	£ <u>530</u>	£ <u>3,500</u>	£ <u>800</u>	£ <u>3,000</u>
<b>6. <u>Other Educational Grants</u></b>				
St Mary's Primary School	-	-	-	-
Sir Williams Ronmey School	-	-	-	-
	£ <u>-</u>	£ <u>-</u>	£ <u>-</u>	£ <u>-</u>
<b>7. <u>Upkeep of Market House</u></b>				
Cotswold District Council rates	240	-	-	-
Gas Heating costs	765	-	389	-
Electricity	902	-	1,147	-
Wi-Fi charges	342	-	259	-
Water rates & services	206	-	249	-
Caretaking costs	1,250	-	950	-
Cleaning costs	883	-	300	-
Zurich Municipal - general insurance	5,691	-	5,611	-
Winding and maintaining clocks	1,098	-	848	-
Fire service appliances/alarms	211	-	1,005	-
Hanging baskets/planters	656	-	589	-
Emergency lighting and lighting repairs	3,607	-	-	-
Performing rights licence	261	-	280	-
Other costs	1,355	-	88	-
Snow boards	2,085	-	-	-
Water damage repairs	-	-	468	-
	£ <u>19,552</u>	£ <u>-</u>	£ <u>12,185</u>	£ <u>-</u>
<b>8. <u>Upkeep of Open Spaces</u></b>				
Grass cutting	2,817	1,330	2,783	1,485
Bristol Water	110	25	84	43
Lighting maintenance	-	487	-	965
General maintenance & planting	359	541	-	105
Auctioneers Huts - Electricity	-	406	-	211
Tree works	3,870	-	-	-
Allotment maintenance	157	-	54	-
Herd Lane wall	-	-	1,010	-
Benches	-	-	815	-
Stakes	-	-	35	-
Weed killer	20	-	20	-
Signs	190	-	190	-
CCTV at Herd Lane	-	-	143	-
Painting auction pens	438	-	-	-
Brushcutters	279	-	-	-
Bollards	156	-	-	-
Timber	1,019	-	-	-
	£ <u>9,415</u>	£ <u>2,790</u>	£ <u>5,135</u>	£ <u>2,809</u>

**FEOFFEEES OF TETBURY**  
**TETBURY CHARITY ESTATE**  
**(Incorporating the John Phillips Millennium Green Trust)**  
**NOTES TO THE ACCOUNTS (continued)**  
**FOR THE YEAR ENDED 30TH SEPTEMBER 2022**

	<u>2022</u>		<u>2021</u>	
	<u>TCE</u>	<u>JPMG</u>	<u>TCE</u>	<u>JPMG</u>
	£	£	£	£
<b>9. Administration Expenses</b>				
Clerk/Treasurer office expenses	6,778		6,860	-
Accountancy fees	2,772		1,380	-
Insurances	1,897		990	-
Legal fees	1,464		515	-
Sundries	519		422	-
	<u>£ 13,431</u>	<u>£ -</u>	<u>£ 10,167</u>	<u>£ -</u>
<b>10. Sundry Grants &amp; Donations</b>				
Sundry grant	30	-	400	-
Sundry Donations	150	-		-
TRLRT	600	-	-	-
Tetbury Cricket Club	500	-	-	-
Millennium Green	3,500	-	3,000	-
Tetbury Youth Club project	-	-	3,000	-
Tetbury in Bloom	3,000	-	1,500	-
St Marys Primary School	9,538	-	-	-
Telfest	500	-	-	-
St Marys Monday club		-	-	-
Tetbury Hospital		-	-	-
Tetbury Rugby Club	500	-	-	-
St Marys Playgroup	400	-	-	-
Cirencester Food Bank	1,200	-	1,200	-
Christchurch Tetbury	1,500	-	-	-
Tetbury Library	0	-	800	-
Day Care Centre	200	-	-	-
Tetbury Bowls Club		-	540	-
Tetbury Football Club	1,500	-	-	-
	<u>£ 23,118</u>	<u>£ -</u>	<u>£ 10,440</u>	<u>£ -</u>
<b>11. Chipping Car Park/Chipping Steps</b>				
Rates	1,485		1,485	-
Tarmac Repairs	205			-
	<u>£ 1,690</u>	<u>£ -</u>	<u>£ 1,485</u>	<u>£ -</u>
<b>12. Land and Property</b>				
<b>1) Tetbury Charity Estate</b>				
	<u>Freehold</u>	<u>Freehold</u>	<u>Plant &amp;</u>	<u>Fixtures &amp;</u>
	<u>Property</u>	<u>Land</u>	<u>Machinery</u>	<u>Fittings</u>
	£	£	£	£
<b>At Valuation</b>				
1st October 2021	400,000	911,000	49,546	59,204
Revaluation adjustment				
Additions				
Disposals				
30th September 2022	<u>400,000</u>	<u>911,000</u>	<u>49,546</u>	<u>59,204</u>
<b>Depreciation</b>				
1st October 2021	-	-	23,389	49,892
Charge for year	-	-	2,514	2,587
Depreciation on disposals				
30th September 2022	<u>£ -</u>	<u>£ -</u>	<u>£ 25,903</u>	<u>£ 52,479</u>
<b>Net book value</b>				
1st October 2021	<u>£ 400,000</u>	<u>£ 911,000</u>	<u>£ 26,157</u>	<u>£ 9,312</u>
30th September 2022	<u>£ 400,000</u>	<u>£ 911,000</u>	<u>£ 23,643</u>	<u>£ 6,725</u>
<b>2) John Phillips Millennium Green Trust</b>				
	£			
<b>At Valuation</b>				
1st October 2021	<u>15,000</u>			
30th September 2022	<u>15,000</u>			

**FEOFFEEES OF TETBURY**  
**TETBURY CHARITY ESTATE**  
**(Incorporating the John Phillips Millennium Green Trust)**  
**NOTES TO THE ACCOUNTS (Continued)**  
**FOR THE YEAR ENDED 30TH SEPTEMBER 2022**

**13. Investments****Restricted**

		Fund Balance b/fwd		Transfer	Gains & Losses	Fund Balance c/fwd
Charities Official Investments Fund		606,179		-	(36,377)	569,802
Total Funds	£	<u>606,179</u>	£	<u>-</u>	<u>(36,377)</u>	<u>569,802</u>

At the year end the Charity held 31193.3 shares at 1826.68p per share (2021: 31193.3 shares at 1943.30p per share).

**Unrestricted**

		Fund Balance b/fwd	Purchase	Transfer	Gains & Losses	Fund Balance c/fwd
Charities Official Investment Fund		141,599	-	-	(8,497)	133,102
Total Funds	£	<u>141,599</u>	<u>-</u>	<u>-</u>	<u>(8,497)</u>	<u>133,102</u>

At the year end the Charity held 7286.56 shares at 1826.68p per share (2021 : 1943.30p).

	<b><u>2022</u></b>		<b><u>2021</u></b>	
<b>14. <u>Cash at Bank &amp; Building Society</u></b>	<b>TCE</b>	<b>JPMG</b>	<b>TCE</b>	<b>JPMG</b>
	£	£	£	£
Bank - Lloyds TSB	174,442	1,209	146,536	499
Lewis Memorial Fund- Building Society	1,299		1,270	-
	<u>£ 175,740</u>	<u>£ 1,209</u>	<u>£ 147,806</u>	<u>£ 499</u>

	<b><u>2022</u></b>		<b><u>2021</u></b>	
<b>15. <u>Debtors</u></b>	<b>TCE</b>	<b>JPMG</b>	<b>TCE</b>	<b>JPMG</b>
	£	£	£	£
Car park receipts -July/Sept	8,985		9,447	-
Wayleaves	-	-	150	-
	<u>£ 8,985</u>	<u>£ -</u>	<u>£ 9,597</u>	<u>£ -</u>

	<b><u>2022</u></b>		<b><u>2021</u></b>	
<b>16. <u>Creditors</u></b>	<b>TCE</b>	<b>JPMG</b>	<b>TCE</b>	<b>JPMG</b>
	£	£	£	£
Accountancy fees	760	150	790	150
Market House costs	-		120	-
Open Spaces - Maintenance costs	-		200	-
Refundable allotment deposits	450		450	-
Trade creditors	365		(275)	
	<u>£ 1,575</u>	<u>£ 150</u>	<u>£ 1,285</u>	<u>£ 150</u>