

Registered number: 00979689

**British Parking Association (The)**

**(A Company Limited by Guarantee)**

**Directors' Report and Financial Statements**

**For the Year Ended 31 March 2023**

**British Parking Association (The)**  
**(A Company Limited by Guarantee)**

**Company Information**

<b>Directors</b>	Z Ali M P Anfield S C Foster (appointed 1 September 2022) C Greely P M Hammer G Osner J Passfield (appointed 1 May 2023) A M Patel G M Titchener (appointed 1 September 2022) R R Tunstall (appointed 1 July 2023)
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<b>Company secretary</b>	K E Reynolds
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<b>Registered number</b>	00979689
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<b>Registered office</b>	Chelsea House 8 -14 The Broadway Haywards Heath West Sussex RH16 3AP
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<b>Independent auditor</b>	Kreston Reeves LLP Chartered Accountants 9 Donnington Park 85 Birdham Road Chichester West Sussex PO20 7AJ
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**British Parking Association (The)**  
**(A Company Limited by Guarantee)**

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**British Parking Association (The)**  
**(A Company Limited by Guarantee)**

**Directors' Report**  
**For the Year Ended 31 March 2023**

The directors present their report and the financial statements for the year ended 31 March 2023.

**Directors' responsibilities statement**

The directors are responsible for preparing the Directors' 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 applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. 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 profit or loss of the Company for that period.

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

- select suitable accounting policies for the Company's financial statements and then apply them consistently;
- make judgments 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 to 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.

**Directors**

The directors who served during the year were:

Z Ali  
M P Anfield  
S C Foster (appointed 1 September 2022)  
C Greely  
P M Hammer  
G Osner  
A M Patel  
G M Titchener (appointed 1 September 2022)  
R Walker (resigned 1 July 2023)  
G H D Rose (resigned 1 May 2023)  
N J Williams (resigned 14 July 2022)

**Disclosure of information to auditor**

Each of the persons who are directors at the time when this Directors' Report is approved has confirmed that:

- so far as the director is aware, there is no relevant audit information of which the Company's auditor are unaware, and
- the director has taken all the steps that ought to have been taken as a director in order to be aware of any relevant audit information and to establish that the Company's auditor are aware of that information.

**British Parking Association (The)**  
**(A Company Limited by Guarantee)**

**Directors' Report (continued)**  
**For the Year Ended 31 March 2023**

**Auditor**

The auditor, Kreston Reeves LLP, will be proposed for reappointment in accordance with section 485 of the Companies Act 2006.

**Small companies note**

In preparing this report, the directors have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the board and signed on its behalf.

**C Greely**  
Director

Date: 26 March 2024

**British Parking Association (The)**  
**(A Company Limited by Guarantee)**

**Independent Auditors' Report to the Members of British Parking Association (The)**

**Opinion**

We have audited the financial statements of British Parking Association (The) (the 'Company') for the year ended 31 March 2023, which comprise Income and Expenditure account, the Statement of Financial Position and the related notes, 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 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 Company's affairs as at 31 March 2023 and of its loss 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 Auditors' 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 United Kingdom, including the Financial Reporting Council'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 directors' 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 Company'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 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 financial statements and our Auditors' Report thereon. The directors are responsible for the other information contained within the Annual Report. 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. 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.

**Independent Auditors' Report to the Members of British Parking Association (The) (continued)**

**Opinion 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 financial statements are prepared is consistent with the financial statements; 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:

- 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' 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 set out on page 1, 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.

**Independent Auditors' Report to the Members of British Parking Association (The) (continued)**

**Auditors' 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 Auditors' 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

*Capability of the audit in detecting irregularities, including fraud*

Based on our understanding of the company and industry, and through discussion with the directors and other management (as required by auditing standards), we identified that the principal risks of non-compliance with laws and regulations related to health and safety, anti-bribery and employment law. We considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006. We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to posting inappropriate journal entries to increase revenue or reduce expenditure, management bias in accounting estimates and judgemental areas of the financial statements. Audit procedures performed by the engagement team included:

- Discussions with management and assessment of known or suspected instances of non-compliance with laws and regulations (including health and safety) and fraud, and review of the reports made by management; and
- Assessment of identified fraud risk factors; and
  - Challenging assumptions and judgements made by management in its significant accounting estimates; and
  - Performing analytical procedures with automated data analytics tools to identify any unusual or unexpected relationships, including related party transactions, that may indicate risks of material misstatement due to fraud; and
  - Reading minutes of meetings of those charged with governance; and
  - Review of significant and unusual transactions and evaluation of the underlying financial rationale supporting the transactions; and
- Identifying and testing journal entries, in particular any manual entries made at the year end for financial statement preparation.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material

**Independent Auditors' Report to the Members of British Parking Association (The) (continued)**

misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditors' Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditors' Report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**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 Auditors' 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.

Lucy Hammond BSc FCA (Senior Statutory Auditor)

for and on behalf of  
**Kreston Reeves LLP**

Chartered Accountants

Chichester

27 March 2024

**British Parking Association (The)**  
**(A Company Limited by Guarantee)**

**Income and expenditure account**  
**For the Year Ended 31 March 2023**

		2023 £	As Restated 2022 £
Income		4,317,663	3,927,925
Direct costs of activities		(3,506,632)	(3,180,272)
<b>Gross surplus</b>		<u>811,031</u>	<u>747,653</u>
Administrative expenses		(1,021,338)	(1,006,338)
(Loss)/gain on investments		(14,251)	3,474
<b>Operating deficits</b>	3	<u>(224,558)</u>	<u>(255,211)</u>
<b>Deficit for the financial year</b>		<u>(224,558)</u>	<u>(255,211)</u>
<b>Total deficit for the year</b>		<u>(224,558)</u>	<u>(255,211)</u>

The notes on pages 9 to 15 form part of these financial statements.

**Statement of Financial Position**  
**As at 31 March 2023**

	Note	2023 £	As Restated 2022 £
<b>Fixed assets</b>			
Intangible assets	5	49,840	96,518
Tangible assets	6	13,649	20,968
Investments		305,255	319,510
		<u>368,744</u>	<u>436,996</u>
<b>Current assets</b>			
Debtors	8	1,212,143	1,148,930
Cash at bank and in hand		286,239	477,428
		<u>1,498,382</u>	<u>1,626,358</u>
Creditors: amounts falling due within one year	9	(1,901,085)	(1,872,755)
<b>Net current liabilities</b>		<u>(402,703)</u>	<u>(246,397)</u>
<b>Total assets less current liabilities</b>		<u>(33,959)</u>	<u>190,599</u>
<b>Net (liabilities)/assets</b>		<u><u>(33,959)</u></u>	<u><u>190,599</u></u>
<b>Capital and reserves</b>			
Other reserves	10	407,239	466,606
Profit and loss account	10	(441,198)	(276,007)
		<u><u>(33,959)</u></u>	<u><u>190,599</u></u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

The financial statements were approved and authorised for issue by the board and were signed on its behalf by:

**C Greely**  
Director

Date: 26 March 2024

The notes on pages 9 to 15 form part of these financial statements.

**Notes to the Financial Statements**  
**For the Year Ended 31 March 2023**

**1. General information**

The British Parking Association is a private company limited by guarantee incorporated in England and Wales (registered number 00979689). The address of the registered office is Chelsea House, 8-14 The Broadway, Haywards Heath, West Sussex, England, RH16 3AP.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The following principal accounting policies have been applied:

**2.2 Going concern**

Notwithstanding the net liability position, which has occurred due to deferred income adjustments made, the directors have formed a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future, this due to having strong cash and investment reserves plus a strong membership base. For this reason, the directors continue to adopt the going concern basis of accounting in preparing the annual financial statements.

**2.3 Income**

Income comprises income recognised by the company in respect of goods and services supplied during the year, exclusive of Value Added Tax and trade discounts.

**2.4 Expenditure**

Expenditure relating to seminars and workshops is charged to the Income and Expenditure Account in the accounting period in which the corresponding income arises.

The cost of newsletters shown in the Income and Expenditure Account represents expenditure incurred on each issue circulated in the accounting period.

Other expenditure is charged to the Income and Expenditure Account by reference to the date on which it was incurred.

**2.5 Operating leases: the Company as lessee**

Rentals paid under operating leases are charged to profit or loss on a straight-line basis over the lease term.

**2.6 Pensions**

**Defined contribution pension plan**

The Company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the Company pays fixed contributions into a separate entity. Once the contributions have been paid the Company has no further payment obligations.

The contributions are recognised as an expense in income and expenditure when they fall due. Amounts not paid are shown in accruals as a liability in the Statement of Financial Position. The assets of the plan are held separately from the Company in independently administered funds.

**Notes to the Financial Statements**  
**For the Year Ended 31 March 2023**

**2. Accounting policies (continued)**

**2.7 Intangible assets**

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

All intangible assets are considered to have a finite useful life. If a reliable estimate of the useful life cannot be made, the useful life shall not exceed ten years.

The estimated useful lives range as follows:

Database	-	3 - 5 years
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**2.8 Tangible fixed assets**

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Office equipment	-	33%	per annum Straight line
Computer network	-	33%	per annum Straight line

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

**2.9 Valuation of investments**

Investments are stated at the market value at the balance sheet date. The Income and Expenditure Account includes the net gains and losses arising on revaluations and disposals during the period.

**2.10 Debtors**

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

**2.11 Creditors**

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

**Notes to the Financial Statements**  
**For the Year Ended 31 March 2023**

**2. Accounting policies (continued)**

**2.12 Reserves**

Separate reserves are held for the Approved Operator Scheme and the Safer Parking Scheme. These are intended to match the income from these activities with the associated expenditure.

**3. Operating deficit**

The operating deficit is stated after charging:

	<b>2023</b>	2022
	<b>£</b>	£
Depreciation - owned by the company	<b>16,343</b>	18,275
Amortisation - owned by the company	<b>46,678</b>	43,137
Other operating lease rentals	<b>90,778</b>	75,789
Auditor's remuneration	<b>12,386</b>	7,820
Auditor's remuneration - non audit	<b>1,700</b>	6,300
Pension costs	<b><u>75,195</u></b>	<u>79,810</u>

**4. Employees**

	<b>2023</b>	2022
	<b>£</b>	£
Wages and salaries	<b>1,219,058</b>	1,229,642
Social security costs	<b>131,077</b>	115,982
Cost of defined contribution scheme	<b><u>75,195</u></b>	<u>79,810</u>
	<b><u>1,425,330</u></b>	<u>1,425,434</u>

The average monthly number of employees, including directors, during the year was 37 (2022 - 39).

Notes to the Financial Statements  
For the Year Ended 31 March 2023

5. Intangible assets

	Database £	Website £	Total £
<b>Cost</b>			
At 1 April 2022	233,391	35,351	268,742
At 31 March 2023	233,391	35,351	268,742
<b>Amortisation</b>			
At 1 April 2022	136,873	35,351	172,224
Charge for the year on owned assets	46,678	-	46,678
At 31 March 2023	183,551	35,351	218,902
<b>Net book value</b>			
At 31 March 2023	49,840	-	49,840
<b>At 31 March 2022</b>	96,518	-	96,518

6. Tangible fixed assets

	Office equipment £	Computer network £	Total £
<b>Cost or valuation</b>			
At 1 April 2022	135,010	137,273	272,283
Additions	9,024	-	9,024
At 31 March 2023	144,034	137,273	281,307
<b>Depreciation</b>			
At 1 April 2022	129,489	121,826	251,315
Charge for the year on owned assets	6,794	9,549	16,343
At 31 March 2023	136,283	131,375	267,658
<b>Net book value</b>			
At 31 March 2023	7,751	5,898	13,649
<b>At 31 March 2022</b>	5,521	15,447	20,968

**Notes to the Financial Statements**  
**For the Year Ended 31 March 2023**

**7. Fixed asset investments**

	<b>Listed investments £</b>
<b>Valuation</b>	
At 1 April 2022	<b>319,510</b>
Revaluations	<b>(14,255)</b>
At 31 March 2023	<b><u>305,255</u></b>

The historical cost of the listed investments is £307,170 (2022: £298,862).

**8. Debtors**

	<b>2023 £</b>	<b>2022 £</b>
Trade debtors	<b>980,230</b>	715,865
Other debtors	<b>42,360</b>	40,911
Prepayments and accrued income	<b>189,553</b>	392,154
	<b><u>1,212,143</u></b>	<b><u>1,148,930</u></b>

**9. Creditors: Amounts falling due within one year**

	<b>2023 £</b>	<b>2022 £</b>
Trade creditors	<b>512,802</b>	523,335
Other taxation and social security	<b>155,505</b>	132,867
Other creditors	<b>44,326</b>	21,188
Accruals and deferred income	<b>1,188,452</b>	1,195,365
	<b><u>1,901,085</u></b>	<b><u>1,872,755</u></b>

**Notes to the Financial Statements**  
**For the Year Ended 31 March 2023**

**10. Reserves**

**Other reserves**

Other reserves held relate to the Operation services and Safer Parking Scheme. These amounts were built up from previous years surpluses.

	2023 £	2022 £
<b>Operational Services</b>		
At 1 April 2022	355,440	388,793
Transfer (to)/from income and expenditure account	(33,353)	(33,353)
	<u>322,087</u>	<u>355,440</u>
<b>At 31 March 2023</b>		
	2023 £	2022 £
<b>Safer Parking Scheme</b>		
At 1 April 2022	111,166	177,613
Transfer (to)/from income and expenditure account	(26,014)	(66,447)
	<u>85,152</u>	<u>111,166</u>
<b>At 31 March 2023</b>		

**11. Company status**

The company is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £10 towards the assets of the company in the event of liquidation.

**12. Prior year adjustment**

A prior year adjustment has been made in relation to the deferral of membership income, which had previously not been deferred. This has resulted in restatement of the reserves at the start of the comparative year by £420,239. The adjustment required for 2022 was to reduce income and therefore increase the deficit previously reported, by £11,060. With the corresponding entry being to credit deferred income.

**13. Pension commitments**

The Company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £75,195 (2022: £79,810).

**Notes to the Financial Statements**  
**For the Year Ended 31 March 2023**

**14. Commitments under operating leases**

At 31 March 2023 the Company had future minimum lease payments due under non-cancellable operating leases for each of the following periods:

	<b>2023</b>	2022
	<b>£</b>	<b>£</b>
<b>Land and buildings:</b>		
Not later than 1 year	<b>66,000</b>	66,000
Later than 1 year and not later than 5 years	<b>230,548</b>	264,000
Later than 5 years	-	32,548
	<u><b>296,548</b></u>	<u>362,548</u>
	<b>2023</b>	2022
	<b>£</b>	<b>£</b>
<b>Other:</b>		
Not later than 1 year	<b>3,442,595</b>	7,875,172
Later than 1 year and not later than 5 years	<b>13,453</b>	38,986
	<u><b>3,456,048</b></u>	<u>7,939,691</u>

**15. Related party transactions**

No member of the Board received any remuneration. Expenses of £7,039 (2022: £410) were reimbursed to members of the Board during the year.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.