



FAIRMAN HARRIS

CHARTERED ACCOUNTANTS & TAX ADVISORS

Registered number
00831990

Castle Green Kendal Limited
Report and Financial Statements
30 June 2020

Fairman Harris
Chartered Accountants

1 Landor Road
London
SW9 9RX



Castle Green Kendal Limited
Report and accounts
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Castle Green Kendal Limited
Company Information

Directors

H L Jaffer

M Raman

H A D Suleman

S Jaffer (Appointed on 22 May 2020)

M Jetha (Appointed on 1 June 2020)

Secretary

Frank-Truman-Limited

Auditors

Fairman Harris

1 Landor Road

London

SW9 9RX

Bankers

National Westminster Bank Plc

10 Elephant Yard

Kendal Cumbria

LA9 4LZ

Registered office

Kirkland House

11-15 Peterbrough Road,

Harrow

United Kingdom

HA1 1AX

Registered number

00831990

Castle Green Kendal Limited

Registered number:

00831990

Directors' Report

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

Principal activities

The company's principal activity during the year continued to be that of hoteliers operating The Castle Green Hotel, Kendal, Cumbria.

Directors

The following persons served as directors during the year:

H L Jaffer
M Raman
H A D Suleman
S Jaffer (Appointed on 22 May 2020)
M Jetha (Appointed on 1 June 2020)

Directors' responsibilities

The directors are responsible for preparing the report and 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 (Financial Reporting Standard 102 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 profit or loss 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 estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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.

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.

H L Jaffer

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

H L Jaffer
Director

Castle Green Kendal Limited Strategic Report

The Castle Green Hotel in Kendal continued to trade strongly in the market during the first half of the year. Average room rate was £83.64, with an occupancy of £80.00.

In January 2020, the hotel underwent a refurbishment of the majority of its bedroom stock, in order to secure the future of the hotel at the top of its competitor set, in terms of revenue per available room (revpar). This affected availability during the third quarter, which had a knock on effect on trading, and the fourth quarter saw the hotel closed, as a result of the Corona virus pandemic, thus resulting in the poor overall performance for the year

A temporary hold on the public area refurbishment plans, but pressed on, and completed the bedroom blocks refurbishment, during the first lockdown.

The Director's aim to ensure that the hotel's market position is solidified in the short to medium term. Once the detrimental effects of the pandemic on the hospitality sector have been overcome - the hotel is poised to return to enhanced levels of trading, primarily as a result of the refurbishment, which places the hotel in a strong position, in terms of quality room stock in the local market. Even with the post lockdown effects, the hotel enjoyed a return to the high occupancy levels of previous years during the summer of 2020, albeit with restrictions still in place for much of its food and liquor operation.

03 Mar 2021

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

H L Jaffer

H L Jaffer
Director

Castle Green Kendal Limited
Independent auditor's report
to the members of Castle Green Kendal Limited

Opinion

We have audited the financial statements of Castle Green Kendal Limited for the year ended 30 June 2020 which comprise the Income Statement, the Statement of Comprehensive Income, the Statement of Financial Position, the Statement of Changes in Equity, the Statement of Cash Flows 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 the 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 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 of 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 other information comprises the information included in the report and financial statements, other than the financial statements and our auditor's report thereon. The directors are responsible for the other information. 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 the audit:

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

Castle Green Kendal Limited
Independent auditor's report
to the members of Castle Green Kendal 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 strategic report or 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

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 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.

Fairman Harris

Fahreen Meghani
(Senior Statutory Auditor)
for and on behalf of
Fairman Harris
Accountants and Statutory Auditors
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Fairman Harris
1 Landor Road
London

SW9 9RX

03 Mar 2021

Castle Green Kendal Limited
Income Statement
for the year ended 30 June 2020

	Notes	2020 £	2019 £
Turnover	2	3,454,641	4,159,959
Cost of sales		(2,125,383)	(2,403,400)
Gross profit		1,329,258	1,756,559
Administrative expenses		(1,274,701)	(1,247,897)
Other operating income		4,072	-
Operating profit	3	58,629	508,662
Interest receivable		-	63
Interest payable	5	(375,000)	(164,225)
(Loss)/profit on ordinary activities before taxation		(316,371)	344,500
Tax on (loss)/profit on ordinary activities	6	8,207	(8,207)
(Loss)/profit for the financial year		(308,164)	336,293

Castle Green Kendal Limited
Statement of comprehensive income
for the year ended 30 June 2020

	Notes	2020 £	2019 £
(Loss)/profit for the financial year		(308,164)	336,293
Other comprehensive income			
Total comprehensive income for the year		<u>(308,164)</u>	<u>336,293</u>

Castle Green Kendal Limited
Statement of Financial Position
as at 30 June 2020

	Notes	2020 £	2019 £
Fixed assets			
Intangible assets	7	33,034	13,454
Tangible assets	8	<u>6,315,231</u>	<u>5,461,587</u>
		6,348,265	5,475,041
Current assets			
Stocks	9	24,414	29,025
Debtors	10	188,747	411,780
Cash at bank and in hand		<u>357,064</u>	<u>168,307</u>
		570,225	609,112
Creditors: amounts falling due within one year	11	1,555,538	(2,851,961)
Net current assets/(liabilities)		<u>2,125,763</u>	<u>(2,242,849)</u>
Total assets less current liabilities		<u>8,474,028</u>	<u>3,232,192</u>
Creditors: amounts falling due after more than one year	12	(5,550,000)	-
Provisions for liabilities			
Deferred taxation	13	(93,324)	(93,324)
Net assets		<u>2,830,704</u>	<u>3,138,868</u>
Capital and reserves			
Called up share capital	14	1,175,000	1,175,000
Share premium	15	125,000	125,000
Profit and loss account	16	1,530,704	1,838,868
Total equity		<u>2,830,704</u>	<u>3,138,868</u>

H Jaffer

03 Mar 2021

H L Jaffer

Director

Approved by the board on

Castle Green Kendal Limited
Statement of Changes in Equity
for the year ended 30 June 2020

	Share capital	Share premium	Other reserves	Profit and loss account	Total
	£	£	£	£	£
At 1 July 2018	1,175,000	125,000	-	1,502,575	2,802,575
Profit for the financial year				336,293	336,293
At 30 June 2019	<u>1,175,000</u>	<u>125,000</u>	<u>-</u>	<u>1,838,868</u>	<u>3,138,868</u>
At 1 July 2019	1,175,000	125,000	-	1,838,868	3,138,868
Loss for the financial year				(308,164)	(308,164)
At 30 June 2020	<u>1,175,000</u>	<u>125,000</u>	<u>-</u>	<u>1,530,704</u>	<u>2,830,704</u>

Castle Green Kendal Limited
Statement of Cash Flows
for the year ended 30 June 2020

	Notes	2020 £	2019 £
Operating activities			
(Loss)/profit for the financial year		(308,164)	336,293
Adjustments for:			
Interest receivable		-	(63)
Interest payable		375,000	164,225
Tax on (loss)/profit on ordinary activities		(8,207)	8,207
Depreciation		286,357	186,569
Amortisation of goodwill		8,554	5,311
Decrease in stocks		4,611	1,495
Decrease in debtors		223,033	2,971,138
(Decrease)/increase in creditors		(4,548,826)	143,484
		<u>(3,967,642)</u>	<u>3,816,659</u>
Interest received		-	63
Interest paid		(375,000)	(164,225)
Corporation tax paid		(104,250)	(1,542)
Cash (used in)/generated by operating activities		<u>(4,446,892)</u>	<u>3,650,955</u>
Investing activities			
Payments to acquire intangible fixed assets		(28,134)	(10,665)
Payments to acquire tangible fixed assets		(1,140,001)	(45,749)
Cash used in investing activities		<u>(1,168,135)</u>	<u>(56,414)</u>
Financing activities			
Proceeds from new loans		5,550,000	-
Repayment of loans		-	(4,904,479)
Cash generated by/(used in) financing activities		<u>5,550,000</u>	<u>(4,904,479)</u>
Net cash used			
Cash (used in)/generated by operating activities		(4,446,892)	3,650,955
Cash used in investing activities		(1,168,135)	(56,414)
Cash generated by/(used in) financing activities		5,550,000	(4,904,479)
Net cash used		<u>(65,027)</u>	<u>(1,309,938)</u>
Cash and cash equivalents at 1 July		<u>164,265</u>	<u>1,474,203</u>
Cash and cash equivalents at 30 June		<u>99,238</u>	<u>164,265</u>
Cash and cash equivalents comprise:			
Cash at bank		357,064	168,307
Bank overdrafts	11	(257,826)	(4,042)
		<u>99,238</u>	<u>164,265</u>

Castle Green Kendal Limited
Notes to the Accounts
for the year ended 30 June 2020

1 Summary of significant accounting policies

Basis of preparation

The financial statements 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.

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.

Intangible fixed assets

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

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	Nil
Freehold buildings	1% Straight Line
Plant and machinery	10% Straight Line
Fixtures, fittings, tools and equipment	15% Straight Line
Motor Vehicles	25% Reducing Balance

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.

Castle Green Kendal Limited
Notes to the Accounts
for the year ended 30 June 2020

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.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

2 Analysis of turnover	2020	2019
	£	£
Sale of Services	<u>3,454,641</u>	<u>4,159,959</u>
By geographical market:		
UK	<u>3,454,641</u>	<u>4,159,959</u>
3 Operating profit	2020	2019
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	286,357	186,569
Amortisation of goodwill	8,554	5,311
Carrying amount of stock sold	<u>515,562</u>	<u>716,712</u>
4 Staff costs	2020	2019
	£	£
Wages and salaries	136,756	160,795
Social security costs	13,941	8,584
Other pension costs	<u>13,746</u>	<u>5,854</u>
	<u>164,443</u>	<u>175,233</u>
5 Interest payable	2020	2019
	£	£
Other loans	<u>375,000</u>	<u>164,225</u>

Castle Green Kendal Limited
Notes to the Accounts
for the year ended 30 June 2020

6 Taxation	2020	2019
	£	£
Analysis of charge in period		
Current tax:		
UK corporation tax on profits of the period	(8,207)	8,207
	<u>(8,207)</u>	<u>8,207</u>
Tax on (loss)/profit on ordinary activities	(8,207)	8,207

Factors affecting tax charge for period

The differences between the tax assessed for the period and the standard rate of corporation tax are explained as follows:

	2020	2019
	£	£
(Loss)/profit on ordinary activities before tax	<u>(316,371)</u>	<u>344,500</u>
Standard rate of corporation tax in the UK	19%	19%
	£	£
Profit on ordinary activities multiplied by the standard rate of corporation tax	(60,110)	65,455
Effects of:		
Expenses not deductible for tax purposes	51,903	(57,248)
	<u>(8,207)</u>	<u>8,207</u>
Current tax charge for period	(8,207)	8,207

7 Intangible fixed assets	£
Software:	
Cost	
At 1 July 2019	26,936
Additions	<u>28,134</u>
At 30 June 2020	<u>55,070</u>
Amortisation	
At 1 July 2019	13,482
Provided during the year	<u>8,554</u>
At 30 June 2020	<u>22,036</u>
Carrying amount	
At 30 June 2020	<u>33,034</u>
At 30 June 2019	<u>13,454</u>

Amortisation of intangible assets is being provided at the rate of 25% on straight line basis.

Castle Green Kendal Limited
Notes to the Accounts
for the year ended 30 June 2020

8 Tangible fixed assets

	Land and buildings At cost £	Plant and machinery At cost £	Fixtures, fittings, tools and equipment At cost £	Total £
Cost or valuation				
At 1 July 2019	5,432,472	3,020,352	141,864	8,594,688
Additions	69,779	312,670	757,552	1,140,001
At 30 June 2020	5,502,251	3,333,022	899,416	9,734,689
Depreciation				
At 1 July 2019	927,009	2,093,363	112,729	3,133,101
Charge for the year	49,480	194,512	42,365	286,357
At 30 June 2020	976,489	2,287,875	155,094	3,419,458
Carrying amount				
At 30 June 2020	4,525,762	1,045,147	744,322	6,315,231
At 30 June 2019	4,505,463	926,989	29,135	5,461,587

9 Stocks	2020 £	2019 £
Finished goods and goods for resale	24,414	29,025

10 Debtors	2020 £	2019 £
Trade debtors	(27,001)	170,493
Amounts owed by group undertakings and undertakings in which the company has a participating interest	69,000	-
Other debtors	98,631	73,478
Prepayments and accrued income	48,117	167,809
	188,747	411,780

11 Creditors: amounts falling due within one year	2020 £	2019 £
Bank overdrafts	257,826	4,042
Amounts due to parent undertaking	(2,326,671)	1,509,726
Trade creditors	108,344	434,217
Amounts owed to group undertakings and undertakings in which the company has a participating interest	32,004	194,004
Corporation tax	150	112,607
Other taxes and social security costs	53,723	208,160
Other creditors	258,723	185,292
Accruals and deferred income	60,363	203,913
	(1,555,538)	2,851,961

Castle Green Kendal Limited
Notes to the Accounts
for the year ended 30 June 2020

			2020	2019
			£	£
12 Creditors: amounts falling due after one year				
Loans			<u>5,550,000</u>	<u>-</u>
13 Deferred taxation			2020	2019
			£	£
Accelerated capital allowances			<u>93,324</u>	<u>93,324</u>
			2020	2019
			£	£
At 1 July			93,324	97,091
Credited to the profit and loss account			-	(3,767)
At 30 June			<u>93,324</u>	<u>93,324</u>
14 Share capital	Nominal value	2020 Number	2020	2019
			£	£
Allotted, called up and fully paid: Ordinary shares	£1 each	1,175,000	<u>1,175,000</u>	<u>1,175,000</u>
15 Share premium			2020	2019
			£	£
At 1 July			125,000	125,000
At 30 June			<u>125,000</u>	<u>125,000</u>
16 Profit and loss account			2020	2019
			£	£
At 1 July			1,838,868	1,502,575
(Loss)/profit for the financial year			(308,164)	336,293
At 30 June			<u>1,530,704</u>	<u>1,838,868</u>

Castle Green Kendal Limited
Notes to the Accounts
for the year ended 30 June 2020

17 Related party transactions

At the balance sheet date, the company owed £32,004 (2019: £32,004) to Angel Hotel Chipenham Ltd, a company with common directors.

At the balance sheet date, the company was owed £2,326,671 (2019: £1,509,726) by Kendal Castle Limited, a 100% parent of the company.

At the balance sheet date, the company owed £Nil (2019: £162,000) to Benson Securities Limited, a company with common directors.

At the balance sheet date, the company was owed £69,000 (2019: £Nil) by Chilworth Manor Limited, a company with common directors.

Included in the loans is an amount of £4,000,000 (2018: £Nil) owed to Mr Pankaj Jain, the shareholder of ultimate parent, Kendalgold Limited, since it was loaned £1,000,000 on 18 December 2019 and £3,000,000 on 20 December 2019.

Included in the loans is an amount of £1,500,000 (2018: £Nil) owed to Mr Sambhav Jain, the son of Mr Pankaj Jain.

18 Presentation currency

The financial statements are presented in Sterling.

19 Controlling party:

The company is being controlled by Kendal Castle Limited, a 100% parent of the company.

20 Legal form of entity and country of incorporation

Castle Green Kendal Limited is a private company limited by shares and incorporated in England and Wales.

21 Principal place of business

The address of the company's principal place of business and registered office is:
Castle Green Hotel, Kendal, Cumbria, LA9 6BH

Castle Green Kendal Limited
Detailed profit and loss account
for the year ended 30 June 2020
This schedule does not form part of the statutory accounts

	2020 £	2019 £
Sales	3,454,641	4,159,959
Cost of sales	(2,125,383)	(2,403,400)
Gross profit	<u>1,329,258</u>	<u>1,756,559</u>
Administrative expenses	(1,274,701)	(1,247,897)
Other operating income	4,072	-
Operating profit	<u>58,629</u>	<u>508,662</u>
Interest receivable	-	63
Interest payable	(375,000)	(164,225)
(Loss)/profit before tax	<u>(316,371)</u>	<u>344,500</u>

Castle Green Kendal Limited
Detailed profit and loss account
for the year ended 30 June 2020

This schedule does not form part of the statutory accounts

	2020 £	2019 £
Sales		
Sale of goods	3,454,641	4,159,959
Cost of sales		
Purchases	515,562	716,712
Direct labour	1,267,199	1,399,119
Commissions payable	190,464	168,311
Other direct costs	152,158	119,258
	<u>2,125,383</u>	<u>2,403,400</u>
Administrative expenses		
Employee costs:		
Wages and salaries	136,756	107,364
Directors' salaries	-	53,431
Pensions	13,746	5,854
Employer's NI	13,941	8,584
Staff training and welfare	14,302	13,259
Travel and subsistence	5,342	7,652
Motor expenses	1,260	2,136
Entertaining	4,418	4,603
	<u>189,765</u>	<u>202,883</u>
Premises costs:		
Rates	145,705	184,439
Light and heat	168,231	172,462
	<u>313,936</u>	<u>356,901</u>
General administrative expenses:		
Telephone and fax	9,763	10,551
Amortisation	8,554	5,311
Recharges	9,155	4,635
Stationery and printing	15,711	14,150
Subscriptions	17,625	6,356
Bank charges	41,215	44,210
Insurance	43,637	31,706
Equipment hire	3,978	3,954
Software	3,991	7,718
Repairs and maintenance	123,657	155,137
Depreciation	286,357	176,330
Sundry expenses	6,504	13,980
	<u>570,147</u>	<u>474,038</u>
Legal and professional costs:		
Audit fees	12,000	12,000
Management fees	101,296	96,970
Advertising and PR	67,097	69,226
Other legal and professional	20,460	35,879
	<u>200,853</u>	<u>214,075</u>
	<u>1,274,701</u>	<u>1,247,897</u>

Other operating income

Castle Green Kendal Limited
Detailed profit and loss account
for the year ended 30 June 2020
This schedule does not form part of the statutory accounts

	2020	2019
	£	£
Other operating income	<u>4,072</u>	<u>-</u>