

Impact of restatement of prior years accounts

		YE 31/10/21	YE 31/10/20
		£	£
P&L account	Previous	15,309.73	9,478.47
	New	15,389.73	9,428.47
	Difference	80.00	(50.00)
Balance sheet value	Previous	64,128.23	48,818.50
	New	64,128.23	48,738.50
	Difference	0.00	(80.00)

The difference occurs because cheques written to 100 club winners were previously only accounted for in the P&L when cashed. They are now included in the P&L when issued in line with the cash book entry. The impact on the P&L in 2021 was £80 and £50 in 2020